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Or call the IRS Identity Theft Hotline at 1-800-908-4490





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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter Social Security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

2013

Department of the Treasury
Internal Revenue Service

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning Oct 1, 2013, and ending Sep 30, 2014

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

C Name of organization DUBUQUE COUNTY FAIR ASSOCIATION
 Doing Business As
 Number and street (or P O box if mail is not delivered to street address) Room/suite
 14569 OLD HIGHWAY ROAD 102
 City or town, state or province, country, and ZIP or foreign postal code
 DUBUQUE IA 52002

D Employer Identification Number 42-0781909
E Telephone number (563) 588-1406
G Gross receipts \$1,290,954.

F Name and address of principal officer
 Jamie Blum 2035 Hummingbird Lane Dubuque IA 52002

H(a) Is this a group return for subordinates? Yes ☐ No ☒
H(b) Are all subordinates included? If 'No,' attach a list (see instructions) Yes ☐ No ☐
H(c) Group exemption number

I Tax-exempt status 501(c)(3) ☒ 501(c) (5) (insert no.) 4947(a)(1) or 527

J Website: N/A

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ☐
L Year of formation 1938 **M** State of legal domicile IA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: COUNTRY FAIR ACTIVITIES, MUSICAL ENT., STOCK RACES & CONCESSIONS

2 Check this box ☐ 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 24
4 Number of independent voting members of the governing body (Part VI, line 1b) 4 24
5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) 5 43
6 Total number of volunteers (estimate if necessary) 6 125
7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 247,081.
b Net unrelated business taxable income from Form 990-T, line 34 7b 0.

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	36,099.	36,328.
9 Program service revenue (Part VIII, line 2g)	207,299.	235,607.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	84.	88.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	156,083.	333,378.
12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	399,565.	605,401.
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)	162,937.	194,719.
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)	329,780.	292,362.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	492,717.	487,081.
19 Revenue less expenses. Subtract line 18 from line 12	-93,152.	118,320.
20 Total assets (Part X, line 16)	Beginning of Current Year 858,160.	End of Year 858,535.
21 Total liabilities (Part X, line 26)	274,594.	156,649.
22 Net assets or fund balances. Subtract line 21 from line 20	583,566.	701,886.

Part III 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: Jamie Blum for DFA Date: 5-14-15
 Type or print name and title: Jamie Blum

Paid Preparer Use Only
 Preparer's name: FREDERICK J. KNAPP, CPA Preparer's signature: FREDERICK J. KNAPP, CPA Date: 05/14/15
 Firm's name: KNAPP AND HOSCH CPA'S
 Firm's address: 5025 WOLFF ROAD, STE. 102
DUBUQUE IA 52002
 Check ☐ if self-employed PTIN: P00852674
 Firm's EIN: 42-1509226
 Phone no: (563) 583-9960

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

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

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914 25NE.

RECEIVED MAY 14 2015

RECEIVED JUN 16 2015

RECEIVED MAY 18 2015 OGDEN, UT

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:COUNTRY FAIR ACTIVITIES, MUSICAL ENT., STOCK RACES & CONCESSIONS**2** Did the organization undertake any significant program services during the year which were not listed on the priorForm 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.**4 a** (Code:) (Expenses \$ including grants of \$) (Revenue \$)DUBUQUE FAIR ASSOCIATION FAIR ACTIVITIES INCLUDE
LIVESTOCK AND FARM ACTIVITIES AS WELL AS MUSICAL ENTERTAINMENT
STOCK CAR RACES, AND CONCESSIONS. A TOTAL OF 55,836 PERSONS ATTENDED THE ANNUAL FAIR**4 b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4 c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4 d** Other program services (Describe in Schedule O)

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

4 e Total program service expenses ▶

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.		X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	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.		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.		
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.		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.		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.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		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.		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.		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.	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.		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.		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.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.		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.		X
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII.		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.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.		X
14 a Did the organization maintain an office, employees, or agents outside of the United States?		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.		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.		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.		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).		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.	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.		X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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	X
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

BAA

Form 990 (2013)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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 0	
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 43	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
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 X	
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)?	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	X
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	X
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	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f	X
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	
12 a 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	
Note. See the instructions for additional information the organization must report on Schedule O		
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	
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a	X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	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. ☒ X

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. 1 a 24	☒	☒
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.		
b Enter the number of voting members included in line 1a, above, who are independent 1 b 24	☒	☒
2 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?	☒ 2 X	☐
3 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?	☐ 3	☒ X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	☐ 4	☒ X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	☐ 5	☒ X
6 Did the organization have members or stockholders?	☐ 6	☒ 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?	☐ 7 a	☒ 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?	☐ 7 b	☒ X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body?	☒ 8 a X	☐
b Each committee with authority to act on behalf of the governing body?	☒ 8 b 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	☐ 9	☒ 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?	☐ 10 a	☒ 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?	☐ 10 b	☐
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	☒ 11 a X	☐
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	☒ 12 a X	☐
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	☒ 12 b X	☐
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done	☒ 12 c X	☐
13 Did the organization have a written whistleblower policy?	☒ 13 X	☐
14 Did the organization have a written document retention and destruction policy?	☒ 14 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	☒ 15 a X	☐
b Other officers of key employees of the organization	☐ 15 b	☒ 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?	☐ 16 a	☒ X
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 ▶ Iowa

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.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

▶ JAMIE BLUM 14459 OLD HIGHWAY ROAD, DUBUQUE IA 52002-9602 (563) 588-1406

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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****1 a** 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) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JAMIE BLUM MANAGER	58.00				X			42,500.	0.	0.
(2) BONNIE AVENARIUS DIRECTOR	14.00	X						0.	0.	0.
(3) JEFF AVENARIUS PRESIDENT	20.00	X						0.	0.	0.
(4)										
(5) DARYL BIECHLER 1ST VP	24.00	X						0.	0.	0.
(6) KEN BOWERS DIRECTOR	4.00	X						0.	0.	0.
(7) PAUL COATES DIRECTOR	2.00	X						0.	0.	0.
(8) KEVIN DONOVAN DIRECTOR	24.00	X						0.	0.	0.
(9) MARY GANSEN DIRECTOR	6.00	X						0.	0.	0.
(10) VIRGIL HAMMERAND DIRECTOR	2.00	X						0.	0.	0.
(11) JEFF HEFEL DIRECTOR	3.00	X						0.	0.	0.
(12) FRED HENNEBERRY DIRECTOR	24.00	X						0.	0.	0.
(13) DON JECKLIN DIRECTOR	2.00	X						0.	0.	0.
(14) ROBERT KENEALLY DIRECTOR	2.00	X						0.	0.	0.

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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) _____	_____									
(16) MARTY MCLAIN 2 ND VP	22.00	X						0.	0.	0.
(17) RANDY MCLAIN DIRECTOR	6.00	X						0.	0.	0.
(18) BETH OBERHOFFER DIRECTOR	5.00	X						0.	0.	0.
(19) MATT OBERHOFFER DIRECTOR	4.00	X						0.	0.	0.
(20) TIM RUDEN DIRECTOR	12.00	X						0.	0.	0.
(21) JIM SIEGERT DIRECTOR	6.00	X						0.	0.	0.
(22) JERRY SIGWARTH DIRECTOR	20.00	X						0.	0.	0.
(23) DAN WALLER DIRECTOR	1.00	X						0.	0.	0.
(24) TERRY WALLER DIRECTOR	20.00	X						0.	0.	0.
(25) WILIAM WALTERS DIRECTOR	24.00	X						0.	0.	0.
1 b Sub-total.								42,500.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								42,500.	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 ▶

	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	☒	☐
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	☒	☐
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	☒	☐

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 ▶

2013

Name of the Organization

Employer Identification number

DUBUQUE COUNTY FAIR ASSOCIATION

42-0781909

Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

[illegible]

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 AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns 1 a				
	b Membership dues 1 b				
	c Fundraising events 1 c				
	d Related organizations 1 d				
	e Government grants (contributions) 1 e	30,095.			
	f All other contributions, gifts, grants, and similar amounts not included above 1 f	6,233.			
	g Noncash contributions included in lines 1a-1f: \$				
	h Total. Add lines 1a-1f	36,328.			
PROGRAM SERVICE REVENUE	2 a FAIR GATE RECEIPTS Business Code 900099	235,607.	235,607.	0.	0.
	b				
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f	235,607.			
	3 Investment income (including dividends, interest and other similar amounts)	88.	0.	0.	88.
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
OTHER REVENUE	6 a Gross rents (i) Real (ii) Personal	104,106.	23,080.		
	b Less: rental expenses	48,281.	1,794.		
	c Rental income or (loss)	55,825.	21,286.		
	d Net rental income or (loss)	77,111.	55,825.	21,286.	0.
	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	46,378.			
	b Less: direct expenses b	15,156.			
	c Net income or (loss) from fundraising events	31,222.		0.	31,222.
	9 a Gross income from gaming activities See Part IV, line 19. a	11,997.			
	b Less: direct expenses b	12,352.			
	c Net income or (loss) from gaming activities	-355.	-355.	0.	0.
	10 a Gross sales of inventory, less returns and allowances a	784,687.			
	b Less: cost of goods sold b	607,970.			
	c Net income or (loss) from sales of inventory	176,717.	0.	186,960.	-10,243.
	11 a DCFA CATERING Business Code 900099	6,494.	0.	6,494.	0.
b SCRAP 900099	208.	0.	208.	0.	
c POP CAN RETURN 900099	621.	0.	621.	0.	
d All other revenue	41,360.	9,848.	31,512.	0.	
e Total. Add lines 11a-11d	48,683.				
12 Total revenue. See instructions	605,401.	300,925.	247,081.	21,067.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
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	42,500.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.	134,798.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits	3,735.			
10 Payroll taxes	13,686.			
11 Fees for services (non-employees):				
a Management				
b Legal	574.			
c Accounting	7,284.			
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	15,357.			
13 Office expenses	2,822.			
14 Information technology				
15 Royalties				
16 Occupancy	53,057.			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	9,190.			
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization	48,945.			
23 Insurance	38,093.			
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>FOOD AND BEVERAGE</u>	56,216.			
b <u>SUPPLIES</u>	15,906.			
c <u>MEALS</u>	6.			
d <u>EDUCATION</u>	2,184.			
e All other expenses	42,728.			
25 Total functional expenses. Add lines 1 through 24e.	487,081.			
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 ☐ 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	18,139.	1	71,916.
	2 Savings and temporary cash investments	8,835.	2	1,630.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,671.	4	1,038.
	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	7,375.	8	10,909.
	9 Prepaid expenses and deferred charges	28,492.	9	28,722.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,182,933.		
	b Less accumulated depreciation	10b 2,440,366.	791,512.	10c 742,567.
	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	2,136.	15	1,753.
16 Total assets. Add lines 1 through 15 (must equal line 34)	858,160.	16	858,535.	
LIABILITIES	17 Accounts payable and accrued expenses	18,393.	17	11,973.
	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	256,201.	24	144,676.
	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	274,594.	26	156,649.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here ☐ 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 ☒ 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	583,566.	32	701,886.
33 Total net assets or fund balances.	583,566.	33	701,886.	
34 Total liabilities and net assets/fund balances.	858,160.	34	858,535.	

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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	605,401.
2	Total expenses (must equal Part IX, column (A), line 25)	2	487,081.
3	Revenue less expenses. Subtract line 2 from line 1	3	118,320.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	583,566.
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	701,886.

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O		
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
2 b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
2 c	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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		
3 a	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?		X
3 b	b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

BAA

Form 990 (2013)

Supporting Statement of:

Form 990 p 9/Government Grants

Description	Amount
Total	<u>30,095.</u>

Supporting Statement of:

Form 990 p 9/Other amt. not included

Description	Amount
Total	<u>6,233.</u>

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Financial Statements

► Complete if the organization answered 'Yes,' to Form 990,
Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.

► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Employer identification number

DUBUQUE COUNTY FAIR ASSOCIATION

42-0781909

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No		

Part II Conservation Easements.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e.g., recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items.

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ _____ %
 b Permanent endowment ▶ _____ %
 c Temporarily restricted endowment ▶ _____ %
 The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land	19,400.			19,400.
b Buildings	2,307,461.		1,597,708.	709,753.
c Leasehold improvements	476,411.		476,411.	0.
d Equipment	347,055.		336,678.	10,377.
e Other	32,606.		29,569.	3,037.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				742,567.

BAA

Schedule D (Form 990) 2013

Part VII Investments – Other Securities.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12)		

Part VIII Investments – Program Related.

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13)		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2 a		
b	Donated services and use of facilities	2 b		
c	Recoveries of prior year grants	2 c		
d	Other (Describe in Part XIII.)	2 d		
e	Add lines 2a through 2d	2 e		
3	Subtract line 2e from line 1	3		
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4 a		
b	Other (Describe in Part XIII.)	4 b		
c	Add lines 4a and 4b	4 c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements.		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2 a		
b	Prior year adjustments	2 b		
c	Other losses	2 c		
d	Other (Describe in Part XIII.)	2 d		
e	Add lines 2a through 2d	2 e		
3	Subtract line 2e from line 1	3		
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4 a		
b	Other (Describe in Part XIII.)	4 b		
c	Add lines 4a and 4b	4 c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Part XIII Supplemental Information (continued)

[illegible]

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
		BLUE RIBBON (event type)	(event type)	(total number)	(add column (a) through column (c))
REVENUE	1 Gross receipts	35,893.			35,893.
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)	35,893.			35,893.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	7,184.			7,184.
	8 Entertainment	2,734.			2,734.
	9 Other direct expenses	5,238.			5,238.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				15,156.
	11 Net income summary. Subtract line 10 from line 3, column (d)				20,737.

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(add column (a) through column (c))
REVENUE	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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

b If 'No,' explain _____

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

b If 'Yes,' explain: _____

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

Name

Address ▶

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

Name ▶

Address ▶

- 16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$ _____

Description of services provided ▶

☐ Director/officer

☐ Employee

☐ Independent contractor

- ## 17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? _____ ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

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

Employer identification number

DUBUQUE COUNTY FAIR ASSOCIATION

42-0781909

Pt VI, Line 11b A PRELIMINARY DRAFT IS GIVEN TO THE FINANCE COMMITTEE
Pt VI, Line 11b & REVIEWED BEFORE FINALIZING AND FORWARDING TO THE IRS.
Pt VI, Line 12c ON A REGULAR BASIS & AT THE ANNUAL BOARD MEETING THE
Pt VI, Line 12c CONFLICT OF INTEREST POLICY IS REVIEWED AND EACH BOARD
Pt VI, Line 12c MEMBER SIGNS A NEW CONFLICT OF INTEREST POLICY
Pt VI, Line 15a THE BOARD ANNUALLY REVIEWS THE MANAGERS SALARY & APPROVES
Pt VI, Line 19 THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND
Pt VI, Line 19 FINANCIAL STATEMENTS ARE KEPT AT THE DUBUQUE FAIRGROUND OFFICE
Pt VI, Line 19 AND AVAILABLE FOR REVIEW
Pt VI, Line 2 THERE ARE THREE MARRIED COUPLES ON THE BOARD OF DIRECTORS
Pt VI, Line 2 (BONNIE & JEFF AVENARIUS, JERRY & ANGIE SIGWARTH, MATT & BETH OBERHOFFER)
Pt VI, Line 2 MARTY & RANDY MCLAIN (COUSINS) MARY GANSEN & JEAN AUGUSTIN (SISTERS)

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990, Page 10, Line 24e All Other Expenses (continued)

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
PERMITS	2,297.			
AMORTIZATION	382.			
DUES	1,438.			
BAD DEBTS	1,628.			
CREDIT CARD /BANK FEES	8,904.			
MAINTENANCE	13,387.			
MISC	2,136.			
DONATIONS	2,500.			
CONTRACT LABOR	4,404.			
TRAVEL	876.			
MILEAGE	31.			
SECURITY	692.			
COOKBOOK/FUNDRAISER EXPENSE	4,053.			

Supporting Statement of:

Form 990 p 9/Real Gross Rents

Description	Amount
SPEEDWAY	26,250.
BALLROOM	38,114.
STORAGE	17,491.
4-H BLDG	9,175.
CREATIVE ARTS BLDG	2,750.
GROUND RENT	1,902.
BARN RENTAL	840.
FESTIVAL AREA RENTAL	336.
CAMPING FEES	7,248.
Total	<u>104,106.</u>

Supporting Statement of:

Form 990 p 9/Real Rental Expenses

Description	Amount
TELEPHONE	1,183.
UTILITIES	19,099.
SUPPLIES	340.
POSTAGE	638.
BUILDING MTN	1,835.
BUILDING SUPPLIES	1,186.
LAUNDRY	509.
SOFTWARE	997.
POSTAGE	326.
OPERATING SUPPLIES	6,817.
SECURITY	2,769.
ACCTG	1,400.
MISC	237.
SOFTWARE	92.
INSURANCE	10,853.
Total	<u>48,281.</u>

Supporting Statement of:

Form 990 p 9/Personal Gross Rents

Description	Amount
SOUND SYSTEM	50.
EQUIPMENT RENTAL	1,941.
TABLE/CHAIR RENTAL	3,705.
BARRICADE RENTAL	500.
DECORATION RENTAL	16,884.
Total	<u>23,080.</u>

Supporting Statement of:

Form 990 p 9/Personal Rental Expenses

Description	Amount
EQUIPMENT REPAIRS	1,598.
OFFICE EQUIPMENT	96.
ACCTG	100.
Total	<u>1,794.</u>

Supporting Statement of:

Form 990 p 9/Gross income fundraising

Description	Amount
FUND RAISER RACE TRACK	9,109.
COOKBOOKS	1,376.
BLUE RIBBON	35,893.
Total	<u>46,378.</u>

Supporting Statement of:

Form 990 p 9/Line 8b Direct Expenses

Description	Amount
BLUE RIBBON FOOD COSTS	6,787.
BLUE RIBBON ADVERTISING	1,064.
BLUE RIBBON ENTERTAINMENT	2,734.
BLUE RIBBON MISC OTHER EXPENSES	2,244.
BLUE RIBBON FOOD COSTS	397.
BLUE BREAKFAST ADV	1,930.
Total	<u>15,156.</u>

Supporting Statement of:

Form 990 p 9/Gross sales of inventory

Description	Amount
WILD WEST INCOME	78,590.
NEW YEARS EVE INCOME	9,506.
HOLLY BALL INCOME	4,435.
POLKA FEST INCOME	12,827.
GARAGE SALE INCOME	4,098.
FLOWER SALE INCOME	8,656.
OTHER EVENTS INCOME	38,410.
WEDDING INCOME	87,931.
CHRISTMAS SALES INCOME	9,072.
AUCTION	12,138.
TORQUE FEST	62,308.
PORK BANQUET	5,062.
OTHER EVENTS SALES INCOME	39,248.
FAIR SALES INCOME	412,406.
Total	784,687.

Supporting Statement of:

Form 990 p 9/Cost of Goods Sold

Description	Amount
WLID WEST ENTERTAINMENT COSTS--COGS	11,350.
WILD WEST PROMOTION-COGS	121.
NEW YEARS EVE ADVERTISING COGS-COGS	1,095.
NEW YEARS EVE ENT COSTS--COGS	2,680.
NEW YEARS FOOD COSTS--COGS	246.
NEW YEARS EVE HOTEL COSTS--COGS	3,045.
HOLLY BALL , FOOD --COGS	128.
HOLLY BALL AADV-COGS	430.
HOLLY BALL ENTERTAINMENT---COGS	2,500.
POLKA FEST FOOD--COGS	310.
POLKA FEST ADV-COGS	1,259.
POLKA FEST ENT---COGS	7,700.
GARAGE SALE ADV--COGS	300.
FLOWER FRENZY FLOWERS --COGS	5,405.
FLOWER FRENZY ADV---COGS	754.
FLOWER MISC-COGS	72.
OTHER EVENTS MDSE--COGS	3,389.
STEAK FRY COSTS-COGS	20.
TORQUE FESTS FOOD-COGS	16,939.
TORQUE FEST--MISC COGS	8,384.
PORK BANQUET FOOD,ADV--COGS	2,212.
OTHER EVENTS FOOD,ADV & MATERIAL COSTS	13,138.
FAIR FOOD--COGS	48,742.
FAIR LABOR-COGS	30,944.
FAIR UTILITY COSTS	2,133.
FAIR ENTERTAINMENT COSTS	207,542.
FAIR NTPA COSTS-COGS	26,324.
FAIR RACE EXPENSES-COGS	47,760.
FAIR CARNIVAL EXPENSES--COGS	24,030.
FAIR ADV EXPENSES--GOGS	38,551.
FAIR SUPPLIES EXPENSE--COGS	15,865.
FAIR ATTACTION EXPENSE-COGS	12,822.
FAIR 4-H PREMIUMS	11,355.
FAIR EQUIPMENT RENTAL-COGS	6,885.
FAIR EQUIPMENT REPAIRS--COGS	928.
FAIR SHUTTLE TRANSPORTATION EXP-COGS	2,748.
FAIR CONTEST EXPENSE --COGS	5,027.
FAIR OPEN CLASS EXPENSES	8,460.
VARIOUS FAIR OPERATING EXPENSES-COGS	10,830.
FOOD AND BEVERAGE	25,547.
Total	607,970.

Supporting Statement of:

Form 990 p 10/Line 5 col (A)

Description	Amount
general manager	42,500.
Total	42,500.

Supporting Statement of:

Form 990 p 11/Line 1, column (B)

Description	Amount
PETTY CASH	150.
CASH ON HAND	3,680.
CHECKING ACCOUNTS	68,086.
Total	<u>71,916.</u>

Supporting Statement of:

Form 990 p 11/Line 2, column (B)

Description	Amount
SAVINGS	1,630.
Total	<u>1,630.</u>

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2013

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Attachment
Sequence No 179

Name(s) shown on return

Identifying number

DUBUQUE COUNTY FAIR ASSOCIATION

42-0781909

Business or activity to which this form relates

Form 990 / Form 990EZ

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12.	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2013.	17	48,945.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.		

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	48,945.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24 a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No									24b If 'Yes,' is the evidence written? . . . ☒ Yes ☐ No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25		
26 Property used more than 50% in a qualified business use:										
27 Property used 50% or less in a qualified business use:										
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	X	
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		X
39 Do you treat all use of vehicles by employees as personal use?		X
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	X	
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		X

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):					
43 Amortization of costs that began before your 2013 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

Department of the Treasury
Internal Revenue Service

File a separate application for each return.

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

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

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

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

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	DUBUQUE COUNTY FAIR ASSOCIATION	42-0781909
	Number, street, and room or suite number. If a P.O. box, see instructions	Social security number (SSN)
	5025 WOLFF ROAD, #102	
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	DUBUQUE	IA 52002-2117

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

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

- The books are in the care of JAMIE BLUM

Telephone No. (563) 588-1406 Fax No. _____

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

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

The extension is for the organization's return for:

- ▶ ☐ calendar year 20 ____ or
- ▶ ☒ tax year beginning Oct 1, 20 13, and ending Sep 30, 20 14.

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

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

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