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Return of Organization Exempt From Income Tax

2014

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

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

► Do not enter social security numbers on this form as it may be made public.

► Information about Form 990-EZ and its instructions is at www.irs.gov/form990.A For the 2014 calendar year, or tax year beginning JAN, 2014, and ending DEC , 2014

B Check if applicable

Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization

MANAIA GARDEN CLUB

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

90 EYONNE LONG P.O. BOX 32

Room/suite

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

MANAIA, UTAH 84046

D Employer identification number

87-0456751

E Telephone number

G Accounting Method: Cash Accrual Other (specify) ► _____

I Website: ► _____

J Tax-exempt status (check only one) — 501(c)(3) 501(c) (12) (insert no.) 4947(a)(1) or 527K Form of organization: Corporation Trust Association Other _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$ _____

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

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

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

Revenue	1 Contributions, gifts, grants, and similar amounts received	1
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 <u>18933.62</u>
	4 Investment income	4
	5a Gross amount from sale of assets other than inventory	5a
	b Less: cost or other basis and sales expenses	5b
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
	6 Gaming and fundraising events	5c
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
Expenses	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b
	c Less: direct expenses from gaming and fundraising events	6c
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d
	7a Gross sales of inventory, less returns and allowances	7a
	b Less: cost of goods sold	7b
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c
	8 Other revenue (describe in Schedule O)	8
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 <u>18933.62</u>
	10 Grants and similar amounts paid (list in Schedule O)	10
Net Assets	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12
	13 Professional fees and other payments to independent contractors	13
	14 Occupancy, rent, utilities, and maintenance	14
	15 Printing, publications, postage, and shipping	15
	16 Other expenses (describe in Schedule O)	16 <u>4384.57</u>
	17 Total expenses. Add lines 10 through 16	17 <u>4384.57</u>
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 <u>14549.05</u>
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19 <u>2043.69</u>
	20 Other changes in net assets or fund balances (explain in Schedule O)	20
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21 <u>16593.74</u>

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form 990-EZ (2014)

Part II Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	2043.69	22 16592.74
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets		25
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	3043.69	27 16592.74

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

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

What is the organization's primary exempt purpose? *IRR, 9A, 703*

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

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28	
(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a
29	
(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a
30	
(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a
31	Other program services (describe in Schedule O)	
(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a)	32

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
RENA PALLERSEN P.O. Box 266, MANITUA, UT 84046	President	-0-	-0-	-0-
EVONNE LONG P.O. Box 32, MANITUA, UT 84046	sec/Treas.	-0-	-0-	-0-
WALTER BIEAZARD MANITUA, UT 84046	Director/Trustee	-0-	-0-	-0-
MARGUERITE BIEAZARD MANITUA, UT 84046	Officer	-0-	-0-	-0-
SARA LAMB MANITUA UTAH	Officer	-0-	-0-	-0-
DENNIS LONG P.O. Box 32, MANITUA, UT	Director	-0-	-0-	-0-

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

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O 33 X

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) 34 X

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? 35a X

b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O 35b X

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III 35c X

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N 36 X

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 37b X

b Did the organization file Form 1120-POL for this year? 38a X

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? 38b 39a 39b X

b If "Yes," complete Schedule L, Part II and enter the total amount involved 40a Section 501(c)(7) organizations. Enter: 40b X

a Initiation fees and capital contributions included on line 9 40c reimbursed by the organization 40d X

b Gross receipts, included on line 9, for public use of club facilities 40e X

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► ; section 4955 ► 40c reimbursed by the organization 40d X

b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40e X

c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40f X

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 40g X

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40h X

41 List the states with which a copy of this return is filed ►

42a The organization's books are in care of ► *EVONNE LONG* Telephone no. ► Located at ► *P.O. Box 32, MANHATTAN, UT* ZIP + 4 ► *84046* 42b X

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 42c X

c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ► 43 43

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a X

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44b X

c Did the organization receive any payments for indoor tanning services during the year? 44c X

d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 44d X

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a X

b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) 45b X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.

Yes	No
	<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.

Yes	No
	X

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

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

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

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

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

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

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

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

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A. Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	 Signature of officer	23 Mar 2015 Date
	EVONNE LONG Type or print name and title	23 MAR 2015

✓ Type or print name and title					
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no	

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

Name of the organization

Manila Garden Club

Employer identification number

87-0456751

Line 16: Pipe, pressure release valves, air vents, and supplies for new location total cost \$ 3995.62, copies for meetings held & notifications to members cost \$ 29.95. Cost of stamps \$ 49.00, Sheep Creek Irrigation Assessment was \$300.00 for usage for the year. State Utah Annual Renewal \$10.00

Line 33: Yes. An increase of new members within the boundary of the corporation caused an increase of funds assessed. Also, was required to relocate and pipe water usage from original point. In doing so there was cost involved.

Line 34: The organization name has not changed. The articles of the corporation was not changed. The bylaws were changed due to the documents has never been changed since it was established. People have died or moved since 1985. The board of Directors, Trustees, and members (new and old) reviewed the documents and agreed to the changes. This reflects only current updates and usage of water within the boundaries as originally established.