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Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2016 calendar year, or tax year beginning 9/1, 2016, and ending 8/31, 2017

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization American Rad Poll Association
Number and street (or P.O. box, if mail is not delivered to street address) 11523 Violet Ave Room/suite 05
City or town, state or province, country, and ZIP or foreign postal code Stockport, Iowa 52651

D Employer identification number 47-0278465

E Telephone number 319 293 8127

F Group Exemption Number ▶

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

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

I Website: ▶

J Tax-exempt status (check only one) – ☐ 501(c)(3) ☐ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$

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 ☐

	1	2	3	4	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	Contributions, gifts, grants, and similar amounts received														1	962									
	2	Program service revenue including government														2	112058									
	3	Membership dues and assessments														3	40968									
	4	Investment income														4	3092									
	5a	Gross amount from sale of assets other than inv																								
	b	Less: cost or other basis and sales expenses																								
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)														5c										
	6	Gaming and fundraising events																								
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)														6a										
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)														6b										
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	157080										
Expenses	10	Grants and similar amounts paid (list in Schedule O)														10										
	11	Benefits paid to or for members														11										
	12	Salaries, other compensation, and employee benefits														12	16560									
	13	Professional fees and other payments to independent contractors														13	4867									
	14	Occupancy, rent, utilities, and maintenance														14	1162									
	15	Printing, publications, postage, and shipping														15	29936									
	16	Other expenses (describe in Schedule O)														16	107294									
	17	Total expenses. Add lines 10 through 16														17	159819									
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)														18	(2739)									
	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	378678									
	20	Other changes in net assets or fund balances (explain in Schedule O)														20	37381									
	21	Net assets or fund balances at end of year. Combine lines 18 through 20														21	415320									

For Paperwork Reduction Act Notice, see the separate instructions.

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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	373898	22 415318
23	Land and buildings		23
24	Other assets (describe in Schedule O)	6330	24 4893
25	Total assets	380228	25 420211
26	Total liabilities (describe in Schedule O)	1550	26 4891
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	378678	27 415320

Part III	Statement of Program Service Accomplishments (see the instructions for Part III)
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Check if the organization used Schedule O to respond to any question in this Part III . . . ☐

What is the organization's primary exempt purpose? Maintaining records on cattle breed

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 ▶ ☐	28a	N/A
29			
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	29a	N/A
30			
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	30a	N/A
31	Other program services (describe in Schedule O) ▶ ☐		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	31a	N/A
32	Total program service expenses (add lines 28a through 31a) ▶	32	N/A

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 ☐

[illegible]

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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		☒
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)		☒
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)?		☒
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		
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		☒
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0		
b Did the organization file Form 1120-POL for this year?		☒
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?		☒
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 40a ; section 4912 40a ; section 4955 40a		
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 40b		
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 40c		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 40d		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e		
41 List the states with which a copy of this return is filed 41 N/A		
42a The organization's books are in care of 42a Kaya Gilbert Telephone no. 42a 319-293-8127 Located at 42a 11523 Violet Ave Stockport IA ZIP + 4 42a 52651		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country 42b		☒
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: 42c		☒
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here 43 ☐		
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		☒
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		☒
c Did the organization receive any payments for indoor tanning services during the year? 44c		☒
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		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a		☒
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		

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

	Yes	No
46		

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

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

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

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

	Yes	No
47		

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

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If "Yes," was the related organization a section 527 organization?

49b		
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50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

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

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

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

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

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations 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 <i>Kaye L. Gilbert</i>	Date <i>2/19/18</i>
	Type or print name and title <i>Kaye L. Gilbert</i>	

Paid Preparer Use Only	Print/Type preparer's name <i>Tim B. Kunkin</i>	Preparer's signature <i>[Signature]</i>	Date <i>2/19/18</i>	Check ☐ if self-employed	PTIN <i>10215</i>
	Firm's name ▶ <i>FKC PC</i>			Firm's EIN ▶ <i>42-1207218</i>	
	Firm's address ▶ <i>P.O. Box 30 Fairfield IA 52556</i>			Phone no.	

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

☐ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

American Red Poll Association

Employer identification number

47-0278465

Line 24 - Accounts receivable	4405	2182
Equipment	1925	2711
		<u>4893</u>

Line 16 - Travel expense	2166
National Sale expense	94352
National Show expense	3253
Tax user fee	850
World Tour sponsorship	3000
Bank fees	1555
Legal fees	973
Misc	<u>1145</u>
	107294

Line 26	Accounts Payable	1550	4891
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Line 20	unrealized gain - Pimco	17511
	unrealized gain - general	1976
	increase - retained earnings	<u>1992</u>
		39381