

Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except private foundations)

2949200814823 2
OMB No. 1545-0047

2017

Department of the Treasury
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information

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Open to Public Inspection

A For the 2017 calendar year, or tax year beginning , 2017, and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C MOUNTAIN RODEO ASSOCIATION P.O. BOX 592 SQUAW VALLEY, CA 93675	D Employer identification number 77-0324239
		E Telephone number (559) 356-1198
		F Group Exemption Number 04

G Accounting Method Cash Accrual Other (specify) ▶

I Website: ▶ N/A

J Tax-exempt status (check only one) – 501(c)(3) 501(c)(4) ◀(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 ▶ \$ 84,643.

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 Part I

1	Contributions, gifts, grants, and similar amounts received	1	13,596.
2	Program service revenue including government fees and contr.	2	71,047.
3	Membership dues and assessments	3	
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)	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	84,643.
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	3,491.
13	Professional fees and other payments to independent contractors	13	3,448.
14	Occupancy, rent, utilities, and maintenance	14	2,295.
15	Printing, publications, postage, and shipping	15	98.
16	Other expenses (describe in Schedule O) See Schedule O	16	82,955.
17	Total expenses. Add lines 10 through 16	17	92,287.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-7,644.
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	24,700.
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	17,056.

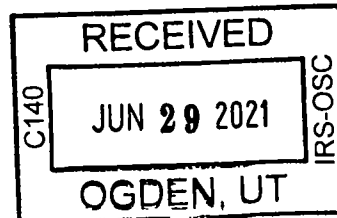
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SCANNED APR 18 2022

ASSETS

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

Form 990-EZ (2017)



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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	24,700.	17,056.
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets	24,700.	17,056.
26 Total liabilities (describe in Schedule O)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	24,700.	17,056.

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? See Schedule O
 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
28 <u>PROMOTE COMPETITIVE EQUINE SPORTS</u>	(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a 78,443.
29 _____	
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a
30 _____	
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a
31 Other program services (describe in Schedule O)	
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a
32 Total program service expenses (add lines 28a through 31a).	32 78,443.

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
JASON SLEBISS President	0	0.	0.	0.
SHANE GIBBS Director	0	0.	0.	0.
HOLLY WOODS Secretary	0	0.	0.	0.
CAROLYN HOWARD Treasurer	0	0.	0.	0.
KAREN MOROON Director	0	0.	0.	0.
DANIEL ABELL Vice President	0	0.	0.	0.
KIM BARTON Director	0	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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N		X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions 37 a 0.		
b Did the organization file Form 1120-POL for this year?		X
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38 b N/A		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9 39 a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39 b N/A		
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 39 a N/A, section 4912 39 b N/A, section 4955 39 c N/A		
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 40 b 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 40 c 0.		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization 40 d 0.		
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 40 e X		
41 List the states with which a copy of this return is filed 41 None		

42 a The organization's books are in care of **42 a** CAROLYN HOWARD Telephone no **42 a** (559) 356-1198
 Located at **42 a** P.O. BOX 592 SQUAW VALLEY CA ZIP + 4 **42 a** 93675

	Yes	No
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 42 b X		
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 42 c X		

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

	Yes	No
44 a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 44 a 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 44 b X		
c Did the organization receive any payments for indoor tanning services during the year? 44 c 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 44 d		
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45 a 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) 45 b X		

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

	Yes	No
46		X

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

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

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

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

	Yes	No
47		
48		
49 a		
49 b		

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

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

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

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

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

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

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

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

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations 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>Carolyn Howard</i>		Date <i>6/18/21</i>
	CAROLYN HOWARD Type or print name and title		Controller
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature <i>Douglas M. Smith</i>	Date <i>6/14/21</i>
	DOUGLAS M. SMITH	DOUGLAS M. SMITH	Check <input checked="" type="checkbox"/> if self-employed
	Firm's name ▶ DOUGLAS M SMITH CPA	PTIN P00398432	
Firm's address ▶ 2767 E SHAW AVE STE 102 FRESNO, CA 93710	Firm's EIN ▶ 77-0312761	Phone no (559) 294-6592	

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

Yes No

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

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.

2017

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▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

MOUNTAIN RODEO ASSOCIATION

Employer identification number

77-0324239

Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion	\$	3,394.
DONATIONS		1,500.
EQUIPMENT RENT		837.
Insurance		4,014.
Interest		77.
KITCHEN		1,214.
MISCELLANEOUS		466.
Office Expenses		617.
PROJECT EXPENSES		59,805.
SALES TAX		1,582.
SUPPLIES		9,449.
Total	\$	<u>82,955.</u>

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

PROMOTE COMPETITIVE EQUINE SPORTS

Client 6375

MOUNTAIN RODEO ASSOCIATION

77-0324239

6/18/21

05 56AM

STATEMENT 1 - REASONABLE CAUSE FOR NOT FILING

THE TAXPAYER IS A 501(C)(4) ORGANIZATION. THE PURPOSE IS TO PROMOTE COMPETITIVE EQUINE SPORTS IN THE SQUAW VALLEY AREA (FOOTHILLS NEAR FRESNO, CA). THE ENTITY WAS FORMED 04/23/15. THE RETURNS WERE NOT FILED BECAUSE THE TAXPAYER RELIED ON THE TAX PROFESSIONAL AND THE ATTORNEY TO EXPLAIN THE FILING REQUIREMENTS AFTER ASSISTING WITH FORMATION. THIS DID NOT OCCUR. THE ENTITY CONTINUED TO KEEP ADEQUATE BOOKS AND RECORDS AND HELD ADMINISTRATIVE MEETINGS WITH ITS PARTICIPANTS DURING THE NON FILING PERIOD. THE TAXPAYER BELIEVED THEY WERE IN FULL COMPLIANCE. THE ENTITY WAS TERMINATED 05/15/19 (POSTED 08/12/19). THE ENTITY WAS PREPARING TO COME INTO COMPLIANCE FOR REINSTATEMENT BEFORE THEIR 15 MO PERIOD FOR STREAMLINED REINSTATEMENT. HOWEVER, THE COVID-19 PANDEMIC OCCURED AND FIRES IN THE FRESNO FOOTHILLS AND THE TAXPAYER COULD NOT FILE RETURNS AND REQUEST REINSTATEMENT UNTIL 06/15/21. THE TAXPAYER WANTS TO CONTINUE ITS COMMUNITY SERVICE AND WANTS TO COME INTO FULL COMPLIANCE AS SOON AS POSSIBLE. ALL DELINQUENT RETURNS HAVE BEEN FILED AND FORM 1024-A HAS BEEN FILED TO REQUEST REINSTATEMENT. A PROFESSIONAL CPA FIRM HAS BEEN HIRED TO MONITOR COMPLIANCE. PLEASE ACCEPT THE ABOVE AS REASONABLE CAUSE.