Short Form Return of Organization Exempt From Income Tax

03 90509

OMB No 1545-1150

Department of the Treasury

► 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.

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

Open to Public Inspection

		2017 calend	reverse or toy year beginning tuled 2017 and and and and	-12		200 40
			ar year, or tax year beginning July 1 , 2017, and ending C Name of organization 21		une 3	
	Check if ap			n Embi	-	entification number 24 46-041105
H	Address c Name cha		American Volkssport Association 274 Black Hills Volkssport Association Number and street (or P O box, if mail is not delivered to street address) Room/suite	E Tolor		
	Initial retui	-	· — [E reiep	TP TOTE	Paped 11012
		n/terminated	P O Box 2046 City or town, state or province, country, and ZIP or foreign postal code			
	Amended			F Grou	•	·
Ш	Applicatio		Rapid City, SD 57709-2046		nber I	
		ling Method				if the organization is not
	Website -			•		ach Schedule B
			, ,	(Form 9	90, 99	0-EZ, or 990-PF)
		organization	Corporation Trust Association Other	 -		
			7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total	assets	_	
_			v) are \$500,000 or more, file Form 990 instead of Form 990-EZ		- \$	
Ŀ	Part I		e, Expenses, and Changes in Net Assets or Fund Balances (see the	instru	ctions	
<u>N-</u>			the organization used Schedule O to respond to any question in this Part I			· · <u> </u>
4 5	Ξ1		ons, gifts, grants, and similar amounts received		1	552 00
` 2	<u> </u>	-	ervice revenue including government fees and contracts		2	0 00
?			ip dues and assessments		3	520 00
?	- (Investment	1		4	1141 00
	5a		ount from sale of assets other than inventory . 5a	0 00	1	
ā	b		or other basis and sales expenses	0 00		
	6		ss) from sale of assets other than inventory (Subtract line 5b from line 5a) id fundraising events	•	5c	0 00
	a	Gross (no. \$15,000)	ome from gaming (attach Schedule G if greater than	0 00		
Revenue						
e		Gross inco from fundr	S			
α	:		9079 00			
	C		<u> </u>	3894 00	1 1	
	d		l			
		line 6c)	e or (loss) from gaming and fundraising events (add lines 6a and 6b and sub	Jude	6d	10185 00
	7a	•	s of inventory, less returns and allowances 7a	1869 00	-	10183 00
	b		· · · · · · · · · · · · · · · · · · ·	17\38 00	ł 1	
	C			10000	7c	131 00
	8		nue (describe in Schedule O)	18)	8	0 00
S	9			101	9	12529 00
∁ −	10		nue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 I similar amounts paid (list in Schedule O) aid to or for members ther compensation, and employee benefits al fees and other payments to independent contractors y, rent, utilities, and maintenance	100/	10	5973 00
ź	1		aid to or for members	\ ستنظميد	11	0 00
NAFO MAN OF THE SECOND IN THE	12		ther compensation, and employee benefits 2	1	12	0 00
	13		al fees and other payments to independent contractors		13	0 00
Ver L	14		y, rent, utilities, and maintenance	• •	14	1307 00
×χ	15		ublications, postage, and shipping		15	940 00
ָ ס	16		enses (describe in Schedule O)	•	16	0 00
-	17		enses. Add lines 10 through 16		17	8220 00
			(deficit) for the year (Subtract line 17 from line 9)		18	4309 00
tŲ ets	19		or fund balances at beginning of year (from line 27, column (A)) (must agree	with	10	4307 00
o š			ir figure reported on prior year's return)	VVILII	10	134563 00
¥.	20	-	nges in net assets or fund balances (explain in Schedule O) .	٠	19	
0100 Net Assets	21		or fund balances at end of year Combine lines 18 through 20		20	(253 00)
_					21	134310 00 Form 990-EZ (2017)
ro	ı raper	work Meauct	ion Act Notice, see the separate instructions. Cat No 10642i			rorm 330~E& (2017)

Pą	rt II	Balance Sheets (see the instructions to	,					
		Check if the organization used Schedule	O to respond to ar	ny question in this		<u>.</u>		<u> </u>
	,				(A) Beginning of y			(B) End of year
22		n, savings, and investments	•		13456			134310 00
23		d and buildings				0 00 2		0 00
24		er assets (describe in Schedule O)	•			0 00 2	_	0 00
25		al assets		• •	13456			134310 00
26		al liabilities (describe in Schedule O) .	· (D)		cash me		\rightarrow	cash method 134310 00
27 Par		assets or fund balances (line 27 of column Statement of Program Service Accom			13456 Port III\	3 00 2	21	134310 00
Гаг		Check if the organization used Schedule	•		•	\Box		Expenses
What	t is the	organization's primary exempt purpose?	PROVIDE OPPORTU					quired for section
			·					(c)(3) and 501(c)(4) anizations, optional for
as m	easure	e organization's program service accomplied by expenses. In a clear and concise manefited, and other relevant information for ea	anner, describe the			JU,	othe	•
28		SOR AND CONDUCT SEASONAL, YEAR-ROUN 15,000 PARTICIPANTS ANNUALLY	ND, AND DAILY WALK	(ING EVENTS FOR	MORE			
'	(Grant	s \$) If this amount	ıncludes foreign gra	ants, check here	> (<u> </u>	28 a	67114 00
29								
	(Grant	s \$) If this amount	includes foreign gra	ints, check here	<u> </u>	<u> </u>	29a	1
30								
	/C====) If the amount	analydaa fararan ara	nata abaal bara		 ,	20-	
24	(Grant	program services (describe in Schedule O)	includes foreign gra	ints, check here .		- 	30a	11
31	(Grant		includes foreign gra	nts shock here		-, l.	31a	
32	<u> </u>	program service expenses (add lines 28a		ints, check here .			32	
Par		List of Officers, Directors, Trustees, and Key			nnensated—see			
		Check if the organization used Schedule					J., J	
			(b) Average	(c) Reportable ?	(d) Health ben		Т	
		?i (a) Name and title	hours per week devoted to position	compensation (Forms W-2/1099-MIS (If not paid, enter -0-	C) benefit plans,	and		Estimated amount of other compensation
ALLA	AN WAI	RD, PRESIDENT	8 HR		20	0.00		2.00
DITA	NE NEI	JGEBAUER, VICE PRESIDENT		0 (70	0 00	' 	0 00
DUA	INE INEC	JGEDAUER, VICE PRESIDENT	3 HR	0.0	20	0 00		0.00
MICH	(EV HIC	GGINS, SECRETARY		0 (, , , , , , , , , , , , , , , , , , ,	0 00	1	0 00
		JOING, JEONE IAN I	3 HR	0.0	20	0 00		0 00
JIM N	MARGA	DANT, TREASURER					1-	
			5 HR	0.0	00	0.00	o	0 00
DJ.	TOMAC	, DIRECTOR	4.15		~		1	
			1 HR	0.0	00	0 00	o	0 00
MAR	A O.Cr	AIR, DIRECTOR	1.110					
			1 HR	0	00	0.00	0	0 00
JEFF	HEND	RICKS, DIRECTOR	1 HR					
			Ink	0.0	00	0.00	0	0 00
BILL	DONH	ISER, DIRECTOR	1 HR					
			1111	0.0	0	0_00	0	0 00
BET	HEND	DRICKS, MEMBERSHIP CHAIR	3 HR				1	
				0 (00	0 00	0	0 00
			1					
							-	
							1	
							+	
			1	1				
			I	1	1		- 1	



	instructions for Part V.) Check if the organization used Schedule O to respond to any question in thi	5 . a.t		
			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	33		•
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		
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 c	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? <i>If</i> "No," provide an explanation in Schedule O 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	35a 35b 35c		
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		
37a b	Enter amount of political expenditures, direct or indirect, as described in the instructions 137a Did the organization file Form 1120-POL for this year?	37b		
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?	38a		
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 Gross receipts, included on line 9, for public use of club facilities 39a 39a 39b	4.		
ь 40а	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶	, ,	1.7.	, ,
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	34 A	
С	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.	4 1	\$5.5°	-
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization	1	₽. * **	^. . *
е	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	de aman	آ ــاتـــ
41	List the states with which a copy of this return is filed ▶			
42a	The organization's books are in care of ► Located at ► Telephone no ZIP + 4 ►			
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)?	42b	Yes	N
	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)		10 m	
С	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 and enter the amount of tax-exempt interest received or accrued during the tax year		l	> [
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	Yes	N
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	44a 44b		
С	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		-

٠,							Yes	No
46	Did the organization engage, directly or in to candidates for public office? If "Yes," of			n behalf of or	ın opposit	and white		
Part '			, raiti		• • •	46		
QI (All section 501(c)(3) organization:		stions 47-49b and	52, and cor	nplete th	e tables f	or line	es
	50 and 51.			,			C	
	Check if the organization used Sch	nedule O to respond	to any question in	this Part VI				
						,	Yes	No
47	Did the organization engage in lobbying		section 501(h) election	on in effect o	luring the	tax		
	year? If "Yes," complete Schedule C, Part	t II				47		~
48	Is the organization a school as described in	section 170(b)(1)(A)(i	i)? If "Yes," complete	Schedule E		48		<u> </u>
49a	Did the organization make any transfers to	o an exempt non-cha	ırıtable related organı	zation?		49a		V
b	If "Yes," was the related organization a se					49b		
50	Complete this table for the organization's							d key
	employees) who each received more than	\$100,000 of compe	nsation from the orga			e, enter "N	lone "	
	(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 in contributions to benefit plans, a compensation of the contribution of th	o employee and deferred	(e) Estimate other com		
IONE								
								- , ,—
51	Complete this table for the organization' \$100,000 of compensation from the orga (a) Name and business address of each independ	nization If there is no	ensated independent one, enter "None" (b) Type of ser			Compensati		than
IONE			(2) 1) 50 0. 00.			Compensati		
			ļ					
d	Total number of other independent contra	ctors each receiving	over \$100,000	>	NC	ONE		
52	Did the organization complete Schedu	le A? Note: All se	ection 501(c)(3) orga	inizations mi	ust attach	n a		
	completed Schedule A			<u>.</u>		.► ✓ Yes		lo
nder pi	enalties of perjury. I declare that I have examined this rect, and complete peclaration of preparer other than	eturn, including accompan	ying schedules and statem	ents, and to the l	pest of my kr	nowledge and	belief,	ıt ıs
	Hum & Albury		- Common proparet		,,,,	12010		
ign	Signature of officer	95		Data	1/15/	12018	·	
lere	Lames E Margadant BUVA Trades	ırar		Date	, ,			
	James F Margadant, BHVA Treasu	11 61						
		Preparer's signature		ate	1 <u>-</u>	DTIN		
aid	Print/Type preparer's name	. Topal of a signature	, D	ui0	Check	If PTIN		
rep	1 = .				self-employ	yea		
Jse (~ 1 .		· · · · · · · · · · · · · · · · · · ·		s EIN ▶			
lav th	Firm's address ▶ e IRS discuss this return with the preparer	shown above? See	Instructions	Phor			<u></u>	
-wy 11	and discoss this return with the preparer	SHOWIT ADOVE / See	Harrichons		1	Yes	_ U N	10

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. ► Attach to Form 990 or Form 990-EZ.

2018

Open to Public

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

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

Inspection

		organization					Employer identification	n number
AMERICAN VOLKSSPORT ASSOCIATION 274 BLACK HILLS VOLKSSPORT ASSOCIATION 46-041105								
Par		Reason for Public Cha					 '	ons.
	-	zation is not a private founda				•	,	
1		church, convention of church	·					~ (1
2		school described in section		•			, ,	
		hospital or a cooperative ho						
4	hc	medical research organizationspital's name, city, and stat	e.	,				
5		n organization operated for ection 170(b)(1)(A)(iv). (Com		college or university	owned o	r operate	ed by a government	tal unit described in
6 7	☐ Ar	federal, state, or local gover n organization that normally escribed in section 170(b)(1)	receives a subs	tantial part of its sup				n the general public
8	ДΑ	community trust described i	n section 170(b)	(1)(A)(vi). (Complete	Part II)			
	Ar or ur	n agricultural research organ r university or a non-land-gra niversity.	ization described int college of agr	d in section 170(b)(1) riculture (see instruction	(A)(ix) op ons) Ente	er the nan	ne, city, and state of	f the college or
10	re su	n organization that normally ceipts from activities related ipport from gross investmen cquired by the organization a	to its exempt fu t income and uni	nctions—subject to c related business taxal	ertain exc ble incom	ceptions, ne (less si	and (2) no more tha ection 511 tax) from	n 33½% of its
		n organization organized and		· ·	•			
12		n organization organized and						
	Of Cl	one or more publicly suppo neck the box in lines 12a thro	orted organizatio ough 12d that des	ns described in sect i scribes the type of sup	on 509(a oporting o	i)(1) or se organizati	ection 509(a)(2). Se on and complete line	e section 509(a)(3) es 12e, 12f, and 12g
а		Type I. A supporting organithe supported organization supporting organization Y	n(s) the power to	regularly appoint or e	lect a ma	jority of t		
b		Type II. A supporting orga control or management of organization(s) You must	the supporting o	rganization vested in	the same			
С		Type III functionally integ						ally integrated with,
d		Type III non-functionally that is not functionally interequirement (see instructional section 1).	integrated. A su grated The orga	pporting organization nization generally mu	operated st satisfy	d in conne a distribi	ection with its suppo ition requirement an	orted organization(s id an attentiveness
е		Check this box if the organ functionally integrated, or	nization received	a written determination	on from th	ne IRS tha	at it is a Type I, Type	e II, Type III
f	Ente	er the number of supported of				Ü		
<u>g</u>	Prov	vide the following informatio	n about the supp	orted organization(s)				<u> </u>
	(ı) Nan	ne of supported organization	(ii) EIN	(III) Type of organization (described on lines 1–10 above (see instructions))	listed in you	rganization ur governing ment?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
					Yes	No		
(A)								
(B)				**************************************				
(C)								
(D)								
(E)							_	
Total				· · · · · · · · · · · · · · · · · · ·				

18

	· · · · · · · · · · · · · · · · · · ·						
Part	Support Schedule for Organiza						
	(Complete only if you checked the						alify under
	Part III. If the organization fails to	quality unde	r the tests lis	ted below, p	lease comple	ete Part III.)	
	on A. Public Support	(=) 2014	(h) 0015	(a) 2016	(4) 2017	(a) 2019	(f) Total
	dar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not	·					
	include any "unusual grants.")				1		
2	Tax revenues levied for the						
_	organization's benefit and either paid		ı			/	
	to or expended on its behalf				/	Y 1	
3	The value of services or facilities						4,,
	furnished by a governmental unit to the						
	organization without charge						
4	Total. Add lines 1 through 3						·
5	The portion of total contributions by				\bigvee		
	each person (other than a			/	1		
	governmental unit or publicly				i		
	supported organization) included on line 1 that exceeds 2% of the amount				[
	shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4						
Section	on B. Total Support	<u> </u>		/			
Calen	dar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7	Amounts from line 4 .						
8	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties, and income from						
•	similar sources	ļ,	/		·		
9	Net income from unrelated business activities, whether or not the business	/					
	is regularly carried on						
10	Other income Do not include gain or		·				
	loss from the sale of capital assets				Ì		
	(Explain in Part VI.)	/					
11	Total support. Add lines 7 through 10	1					
12	Gross receipts from related activities, etg					12	
13	First five years. If the Form 990 is for the		n's first, secon	d, third, fourth	n, or fifth tax y	ear as a section	n 501(c)(3)
	organization, check this box and stop he		·	•		•	
	on C. Computation of Public Suppo			1	·· · · · · · · · · · · · · · · · · · ·	14	0/
14	Public support percentage for 201/8 (line Public support percentage from/2017 Sc		*		•	15	<u>%</u>
15 16a	331/3% support test—2018. If the organ			•	nd line 14 is 3		
,,,,	box and stop here . The organization qua					,	▶ ┌
b	331/3% support test-2017. If the organ			-	6a, and line 15	is 331/3% or m	ore, check
	this box and stop here. The organization						▶ □
17a	10%-facts-and-circumstances test-2	.018. If the org	anization did n	ot check a bo	ox on line 13,	16a, or 16b, an	d line 14 is
	10% or more, and if the organization m						
	Part VI how the organization meets the	"facts-and-circ	umstances" te	est. The organ	ızatıon qualıfıe	es as a publicly	supported
	organization						. ▶ [
b	10%-facts-and-circumstances test - 2						
	15 is 10% or more, and if the organization						
	Explain in Part VI how the organization is	meets the "tac	ts-and-circum	stances" test	ine organizat	tion qualifies as	a publicly
	supported organization		•				

Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.)

If the organization fails to qualify under the tests listed below, please complete Part II.)

	If the organization fails to qualify	under the tes	its listed belo	w, piease coi	mpiete Part I	l.)	
	on A. Public Support			- , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , ,		
Calen	dar year (or fiscal year beginning in) 🕨	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	563 00	1091 00	735 00	475 00	1072 00	3936 00
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	51082 00	78583 00	69753 00	77355 00	70948 00	347721 00
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5	51645 00	79674 00	70488 00	77830 00	72020 00	351657 00
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
C	Add lines 7a and 7b .				_		
8	Public support. (Subtract line 7c from line 6)						351657 00
Secti	on B. Total Support						
Calen	dar year (or fiscal year beginning in) 🕨	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9	Amounts from line 6 .	51645 00	79674 00	70488 00	77830 00	72020 00	351657 00
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						
	royalties, and income from similar sources	815 00	1124 00	1106 00	1267 00	1141 00	5453 00
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses acquired after June 30, 1975						
С	Add lines 10a and 10b	815 00	1124 00	1106 00	1267 00	1141 00	5453 00
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income Do not include gain or loss from the sale of capital assets						
	(Explain in Part VI.)	23990 00	0 00	0 00	0 00	0 00	23990,00
13	Total support. (Add lines 9, 10c, 11, and 12)	76450 00	80798 00	71594 00	79097 00	72141.00	381100 00
14	First five years. If the Form 990 is for the organization, check this box and stop her	e organization	· ·			73161 00 ar as a section	
Secti	on C. Computation of Public Suppor				<u>·</u>	· · · · · · · · · · · · · · · · · · ·	
15	Public support percentage for 2018 (line 8			3 column (fl)	<u>,</u>	15	92 %
	The state of the s			3, Column (I))	•		92 %
16 Secti	Public support percentage from 2017 Schon D. Computation of Investment Inc			<u> </u>	· · · · ·	16	72 70
17				u lipo 12, police	~~ (f)\	17	14 %
	Investment income percentage for 2018 (Investment income percentage from 2017)			y line 13, colur	TIN (I)) .		
18	331/3% support tests—2018. If the organi			on line 14 on	dina 15 is m	18	2 %
19a	17 is not more than 33½%, check this box						
L	331/3% support tests—2017. If the organiz					-	
ь	line 18 is not more than 331/3%, check this b						
20	Private foundation. If the organization di		_		· · · · · ·	=	

Part IV

Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A	. All	Supporting	Organizations
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			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2)	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination	3b		-
С	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations	4b	-	
С	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes	4c	r	
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable) Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document)	5a	·	-
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	_	-
С	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5с		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .	6		
7	Did the organization provide a grant loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)	7	2.7	
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 79 If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described			

b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.

in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.

- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings)

9a

9b

9с

10a

10b

Part	V Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)			
	below, the governing body of a supported organization?	11a		1
b	A family member of a person described in (a) above?	11b		
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c		
Secti	on B. Type I Supporting Organizations	<u> </u>		
			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to			
	regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the			
	tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or			
	controlled the organization's activities. If the organization had more than one supported organization,	}		
	describe how the powers to appoint and/or remove directors or trustees were allocated among the supported			
	organizations and what conditions or restrictions, if any, applied to such powers during the tax year	1	- ~	_
2	Did the organization operate for the benefit of any supported organization other than the supported			-
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part	\		ļ ,
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,	١,		
	supervised, or controlled the supporting organization.	2		-
Secti	on C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s)	1		
Secti	on D. All Type III Supporting Organizations			·
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax	ł		
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		-
3	By reason of the relationship described in (2), did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's	1		
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard	3		. •
Secti	on E. Type III Functionally Integrated Supporting Organizations			-
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see i	nstru	ctions	s)
а	☐ The organization satisfied the Activities Test. Complete line 2 below			-
b	☐ The organization is the parent of each of its supported organizations. Complete line 3 below			
С	☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see in	struct	ions)
2	Activities Test Answer (a) and (b) below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify]].
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities	2a		
þ	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more			-
	of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the			ĺ
	reasons for the organization's position that its supported organization(s) would have engaged in these			ł
	activities but for the organization's involvement	2b	-	
3	Parent of Supported Organizations. Answer (a) and (b) below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
-	trustees of each of the supported organizations? Provide details in Part VI .	3a] ^ -	' -
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each		<u> </u>	
-	of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard	3ь	1	1

Type III Non-Functionally Integrated 509(a)(3) Supporting Org	jani	zations	
1 Check here if the organization satisfied the Integral Part Test as a qualifying instructions. All other Type III non-functionally integrated supporting organ			
Section A-Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	-		* ****
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI)			1 · · · · · · · · · · · · · · · · · · ·
2 Acquisition indebtedness applicable to non-exempt-use assets	2		-
3 Subtract line 2 from line 1d.	3	<u> </u>	
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C-Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2	14	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	t,	
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5	r	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to			
emergency temporary reduction (see instructions)	6		
7 Check here if the current year is the organization's first as a non-functionall	y int	egrated Type III supporting	organization (see
(netruotione)			• •

Part	Type III Non-Functionally Integrated 509(a)(3	3) Supporting Organi	zations (continued)				
Secti	on D-Distributions			Current Year			
1	Amounts paid to supported organizations to accomplish						
2	Amounts paid to perform activity that directly furthers exe	empt purposes of suppo	orted				
	organizations, in excess of income from activity						
3	Administrative expenses paid to accomplish exempt purp	oses of supported orga	nızatıons				
4	Amounts paid to acquire exempt-use assets						
5	Qualified set-aside amounts (prior IRS approval required)						
6	Other distributions (describe in Part VI) See instructions.						
7	Total annual distributions. Add lines 1 through 6						
8	Distributions to attentive supported organizations to whice (provide details in Part VI). See instructions.	th the organization is res	sponsive				
9	Distributable amount for 2018 from Section C, line 6						
10	Line 8 amount divided by line 9 amount						
Sect	non E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018			
1	Distributable amount for 2018 from Section C, line 6						
2	Underdistributions, if any, for years prior to 2018 (reasonable cause required—explain in Part VI) See instructions						
3	Excess distributions carryover, if any, to 2018						
a	From 2013						
b	From 2014						
С	c From 2015						
d	d From 2016						
e	From 2017 .		•				
f	Total of lines 3a through e			<u></u>			
g	Applied to underdistributions of prior years						
<u>h</u>	Applied to 2018 distributable amount						
i	Carryover from 2013 not applied (see instructions)	47-7-44					
	Remainder Subtract lines 3g, 3h, and 3i from 3f			·			
4	Distributions for 2018 from						
	Section D, line 7 \$						
<u>a</u>	Applied to underdistributions of prior years						
<u>b</u>	Applied to 2018 distributable amount						
c	Remainder Subtract lines 4a and 4b from 4						
5	Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions	,					
6	Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 For result greater than zero, explain in Part VI. See instructions		J.,				
7	Excess distributions carryover to 2019. Add lines 3j and 4c						
8	Breakdown of line 7			,			
а	Excess from 2014						
b	Excess from 2015						
c	Excess from 2016 .						
d	Excess from 2017						
e	Excess from 2018 .						

SCHEDÙLE O (Form 990 or 990-EZ)

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.

2018

OMB No 1545-0047

Department of the Treasury Internal Revenue Service ► Attach to Form 990 or 990-EZ.

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

Open to Public Inspection

Name of the organization		Employer identification number
BLACK HILLS VOLKSSPORT ASSOCIATION		46-041105
FORM 990-EZ, Part I, Line 10 Donations made by organization to youth and non-profits in the region		
American Heart Association	\$ 250 00	
Hills Radio Clubs	225 00	
Custer Cub Pack 25	150 00	
Custer Scout Pack 25	150 00	
Custer Volleyball Team	150 00	
Crazy Horse Memorial	5048 00	
TOTAL \$ 5973 00		
FORM 990-EZ, Part I, Line 20 Organization's checks remaining outstanding on June 30, 2018, the close of fiscal year		
