

29492142001211

Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2017Department 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.

Go to www.irs.gov/Form990EZ for instructions and the latest information.**Open to Public Inspection****A** For the 2017 calendar year, or tax year beginning **09/01/17**, and ending **08/31/18**

B Check if applicable: ☒ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization AMERICAN RED POLL ASSOCIATION, INC. Number and street (or P O box, if mail is not delivered to street address) 1745 CLORE JACKSON ROAD City or town, state or province, country, and ZIP or foreign postal code SHELBYVILLE KY 40065	D Employer identification number 47-0278465
G Accounting Method ☒ Cash ☐ Accrual Other (specify) _____	E Telephone number 765-425-4515	F Group Exemption Number 05
I Website: WWW.AMERICANREDPOLLS.COM	H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
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.
	\$ 104,825

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	14,402
	2	Program service revenue including government fees and contracts	2	90,423
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	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		
6c	Less direct expenses from gaming and fundraising events	6c		
6d	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		
7b	Less cost of goods sold	7b		
7c	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	104,825	
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	
	13	Professional fees and other payments to independent contractors	13	24,006
	14	Occupancy, rent, utilities, and maintenance	14	2,132
	15	Printing, publications, postage, and shipping	15	12,869
	16	Other expenses (describe in Schedule O)	16	69,685
	17	Total expenses. Add lines 10 through 16	17	108,692
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-3,867
	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	123,045
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	7,827
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	127,005

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2017)

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	125,754	22	121,906
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	2,182	24	5,154
25 Total assets	127,936	25	127,060
26 Total liabilities (describe in Schedule O)	4,891	26	55
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	123,045	27	127,005

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

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

28 ANNUAL CONFERENCE AND EDUCATIONAL PROGRAMS		
(Grants \$) If this amount includes foreign grants, check here ☐	28a	17,599
29 MAINTENANCE OF BREEDER AND PEDIGREE REGISTRY		
(Grants \$) If this amount includes foreign grants, check here ☐	29a	8,810
30 MARKETING PROGRAMS - ANNUAL AMERICAN RED POLL MARKETING SALE		
(Grants \$) If this amount includes foreign grants, check here ☐	30a	58,926
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here ☐	31a	
32 Total program service expenses (add lines 28a through 31a)	32	85,335

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
DAVID McCALL PRESIDENT	0.00	0	0	0
EDSEL BELYEW VICE PRESIDENT	0.00	0	0	0
JIM JACKSON DIRECTOR	0.00	0	0	0
CHET MILLER DIRECTOR	0.00	0	0	0
MIKE REED DIRECTOR	0.00	0	0	0
JEFF WILKINS DIRECTOR	0.00	0	0	0
REGAN LOGAN DIRECTOR	0.00	0	0	0
TREVOR McCLURKIN DIRECTOR	0.00	0	0	0
FARON DANIEL DIRECTOR	0.00	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	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	
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	
b Did the organization file Form 1120-POL for this year?	37b	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?	38a	X
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, section 4912, section 4955		
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		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization		
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	X
41 List the states with which a copy of this return is filed	IA	
42a The organization's books are in care of	DAVID McCALL	
1745 CLORE JACKSON ROAD		
Located at	SHELBYVILLE	
KY ZIP + 4	40065	
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	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	42c	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	
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	
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
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		
49a		
49b		

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

- 49a** 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 **▶** _____

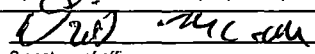
- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(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		10-9-2020
	Signature of officer DAVID McCALL	Date PRESIDENT
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name Robert E. Mitchell, CPA, CVA	Preparer's signature 	Date 08/27/20	Check ☐ if self-employed	PTIN P00322761
	Firm's name ▶ RINEY HANCOCK CPAS PSC	Firm's EIN ▶ 61-0920132			
	Firm's address ▶ PO BOX 255 HENDERSON, KY 42419-0255	Phone no 270-827-5828			

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

Name of the organization

Supplemental Information to Form 990 or 990-EZComplete 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.

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

OMB No. 1545-0047

2017**Open to Public
Inspection**

Employer identification number

AMERICAN RED POLL ASSOCIATION, INC.**47-0278465****Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
JUNIOR ARPA MEMBERSHIP	
MEALS	\$ 355
FACILITY RENTAL	\$ 310
AWARDS	\$ 2,328
JUDGES & SPEAKERS	\$ 325
MISCELLANEOUS	\$ 260
Cost of Goods Sold	\$ 430
NATIONAL MEETING & SALE	
ADVERTISING	\$ 1,071
AWARDS	\$ 205
MEALS	\$ 2,138
INSURANCE	\$ 4,538
Cost of Goods Sold	\$ 44,850
Expenses	
ADVERTISING	\$ 536
OFFICE SUPPLIES	\$ 1,539
WEBSITE EXPENSES	\$ 551
COMPUTER SERVICES	\$ 1,783
EPD RUN	\$ 1,239
REGISTRY SUPPORT	\$ 1,796
TRAVEL	\$ 1,417
	\$ 1,434
AWARDS	\$ 215

Name of the organization

Employer identification number

AMERICAN RED POLL ASSOCIATION, INC.

47-0278465

MISCELLANEOUS	\$	578
Non-investment Depreciation	\$	1,787
Total	\$	69,685

Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

Description	Amount
Other Increases	\$ 7,827

Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
Accounts Receivable	\$ 2,182	\$ 4,230
LAPTOP	\$ 0	\$ 1,171
Less Accumulated Depreciation	\$ 0	\$ 1,171
COMPUTER	\$ 0	\$ 754
Less Accumulated Depreciation	\$ 0	\$ 302
PRINTER	\$ 0	\$ 466
Less Accumulated Depreciation	\$ 0	\$ 186
COMPUTER SOFTWARE	\$ 0	\$ 320
Less Accumulated Depreciation	\$ 0	\$ 128
Total	\$ 2,182	\$ 5,154

Form 990-EZ, Part II, Line 26 - Other Liabilities

Description	Beg. of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 4,891	\$ 55

Form 990-EZ, Part III - Primary Exempt Purpose

AMERICAN RED POLL ASSOCIATION, INC. IS A ORGANIZATION DEDICATED TO

Name of the organization

Employer identification number

AMERICAN RED POLL ASSOCIATION, INC.

47-0278465

PROMOTING THE BREEDING, IMPORTING AND IMPROVING THE RED POLL CATTLE; THE KEEPING OF RECORDS OF ALL BREEDING AND TRANSFERRING OF SAID CATTLE OF PUREBLOOD IN AMERICA; THE PROPRIETORSHIP, PUBLICATION AND COPYWRITING FROM TIME TO TIME OF THE "AMERICAN RED POLL HERD BOOK" AND THE ISSURANCE OF PROPER CERTIFICATES OF THE PEDIGREE AND OWNERSHIP OF SAID CATTLE AS REGISTERED.

Form 990-EZ, Part III, Line 31 - All Other Accomplishment
YOUTH PROGRAMS AND EDUCATION