

Form **990EZ**
Department of the Treasury
Internal Revenue Service

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

OMB No 1545-1150
2018
Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

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

C Name of organization: New Mexico Brewers Guild
Number and street (or P O box, if mail is not delivered to street address): PO Box 6111
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: Albuquerque, NM 87197

D Employer identification number: 45-4563116
E Telephone number:
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: www.nmbeer.org
J Tax-exempt status (check only one) - 501(c)(3) 501(c)(6) ◀ (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. ▶ \$ 156,513

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 7,947
2	Program service revenue including government fees and contracts
3	Membership dues and assessments 50,571
4	Investment income 24
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 86,409
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 86,409
7a	Gross sales of inventory, less returns and allowances 7a 11,562
b	Less cost of goods sold 7b 10,260
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c 1,302
8	Other revenue (describe in Schedule O) 8
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶ 9 146,253
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
14	Occupancy, rent, utilities, and maintenance 14
15	Printing, publications, postage, and shipping 15
16	Other expenses (describe in Schedule O) 16 122,868
17	Total expenses. Add lines 10 through 16 ▶ 17 122,868
18	Excess or (deficit) for the year (Subtract line 17 from line 9) 18 23,385
Net Assets	
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 49,476
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 72,861

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	49,476	22	72,861
23 Land and buildings	0	23	0
24 Other assets (describe in Schedule O)	0	24	0
25 Total assets	49,476	25	72,861
26 Total liabilities (describe in Schedule O).	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	49,476	27	72,861

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

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

What is the organization's primary exempt purpose?
Promote & protect licensed craft brewing

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

28 See Additional Data Table			
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>	28a	
29		29a	
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>		
30		30a	
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>		
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
Ken Carson Treasurer	1 00	0	0	0
David Kimbell Director	1 00	0	0	0
John Gozigian Executive Director	35 00	52,750	0	0
Alana Jones Director	1 00	0	0	0
Jessica Griego Director	1 00	0	0	0
Anne O'Neill President	1 00	0	0	0
Jayson Wylie Director	1 00	0	0	0
Jamie Schwwbach Director	1 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

Table with columns for question number, question text, and Yes/No columns. Rows include 33, 34, 35a, 35b, 35c, 36, 37a, 37b, 38a, 38b, 39, 39a, 39b, 40a, 40b, 40c, 40d, 40e, 41, 42a.

The organization's books are in care of John Gozigian Telephone no (505) 288-4292
Located at PO Box 6111 Albuquerque, NM ZIP + 4 87197

Table with columns for question number, question text, and Yes/No columns. Rows include 42b, 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 43

Table with columns for question number, question text, and Yes/No columns. Rows include 44a, 44b, 44c, 44d, 45a, 45b.

	Yes	No
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	46	No

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

	Yes	No
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	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

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 Ken Carson, Treasurer <small>Type or print name and title</small>	2019-05-15 <small>Date</small>
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Paid Preparer Use Only	Print/Type preparer's name Frederick Muehlmeier Jr	Preparer's signature	Date 2019-05-15	Check <input type="checkbox"/> if self-employed	PTIN P00182115
	Firm's name ▶ Muehlmeier PC CPA	Firm's EIN ▶ 74-2833264		Firm's address ▶ 8232 Louisiana Blvd NE Ste B Albuquerque, NM 87113	
	Phone no (505) 855-9195				

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

Additional Data

Software ID:

Software Version:

EIN: 45-4563116

Name: New Mexico Brewers Guild

Form 990EZ, Part III - Statement of Program Service Accomplishments

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.)	
<p>28 Collect and circulate information of value to members regarding laws provisions directives and orders as may be made by the United States government and the State of NM (Grants \$)</p> <p style="text-align: right;">If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	28a	

TY 2018 Compensation Explanation**Name:** New Mexico Brewers Guild**EIN:** 45-4563116

Person Name	Explanation
John Gozigian	Monthly compensation approved by Board of Directors

**SCHEDULE G
(Form 990 or 990-EZ)**

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No 1545-0047

2018

**Open to Public
Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a
▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization
New Mexico Brewers Guild

Employer identification number

45-4563116

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a** Mail solicitations
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of non-government grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				▶		

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		NMBG Festiva (event type)	(event type)	(total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	86,409			86,409
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	86,409			86,409
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment	500			500
	9 Other direct expenses	52,747			52,747
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				53,247
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				33,162

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶					

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain _____

- 11** Does the organization conduct gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13** Indicate the percentage of gaming activity conducted in
- | | | |
|----------|-----------------------------|---|
| a | The organization's facility | % |
| b | An outside facility | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
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SCHEDULE 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.

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury

Name of the organization

New Mexico Brewers Guild

Employer identification number

45-4563116

990 Schedule O, Supplemental Information

Return Reference	Explanation
Description of other expenses Part I line 16	Description Amount Advertising, Marketing, Promotions 10,997 Travel and Entertainment 4,181 Professional fees 4,434 Office Expense 507 Contract Labor 43,330 Insurance 1,198 Dues and Subscriptions 701 Event Expenses 53,247 Member Education 4,004 Postage & Delivery 269