

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)

OMB No 1545-1150

2018

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

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning , 2018, and ending

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

C
 Equestrian Trails, Inc.
 PO Box 920668
 Sylmar, CA 91392

D Employer identification number
95-6135773

E Telephone number
(818) 352-8300

F Group Exemption Number
01

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.etinational.com

J Tax-exempt status (check only one) – 501(c)(3) 501(c) (7) ◀(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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 107,069.

Part II 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

Line	Description	Amount
1	Contributions, gifts, grants, and similar amounts received	
2	Program service revenue including government fees and contracts	17,212.
3	Membership dues and assessments	34,685.
4	Investment income	
5a	Gross amount from sale of assets other than inventory	
5b	Less cost or other basis and sales expenses	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
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)	54,550.
6c	Less direct expenses from gaming and fundraising events	50,633.
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	3,917.
7a	Gross sales of inventory, less returns and allowances	622.
7b	Less cost of goods sold	644.
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	-22.
8	Other revenue (describe in Schedule O)	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	55,792.
10	Grants and similar amounts paid (list in Schedule O)	
11	Benefits paid to or for members	
12	Salaries, other compensation, and employee benefits	9,318.
13	Professional fees and other payments to independent contractors	13,001.
14	Occupancy, rent, utilities, and maintenance	
15	Printing, publications, postage, and shipping	
16	Other expenses (describe in Schedule O) See Schedule O	26,283.
17	Total expenses. Add lines 10 through 16	48,602.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	7,190.
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)	13,994.
20	Other changes in net assets or fund balances (explain in Schedule O)	
21	Net assets or fund balances at end of year Combine lines 18 through 20	21,184.

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

Form 990-EZ (2018)

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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

33 Did the organization engage in any significant activity not previously reported to the IRS?
34 Were any significant changes made to the organizing or governing documents?
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities?
35b If 'Yes' to line 35a, has the organization filed a Form 990-T for the year?
35c 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?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If 'Yes,' complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations Enter
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911
40b 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?
40c 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
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization
40e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed

42a The organization's books are in care of Barbara Maxwell Telephone no (818) 352-8300
Located at 10875 Wheatland Ave. Shadow Hills CA ZIP + 4 91040

42b 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?
42c At any time during the calendar year, did the organization maintain an office outside the United States?
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)

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

44a Did the organization maintain any donor advised funds during the year?
44b Did the organization operate one or more hospital facilities during the year?
44c Did the organization receive any payments for indoor tanning services during the year?
44d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments?
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

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	Signature of officer <i>Linda Fullerton</i>		Date <i>5/14/19</i>
	Type or print name and title Linda Fullerton		Past President
Paid Preparer Use Only	Print/Type preparer's name Barbara C. Maxwell	Preparer's signature <i>Barbara C. Maxwell</i>	Date <i>5/14/19</i>
	Firm's name Barbara C. Maxwell, CPA	Check <input checked="" type="checkbox"/> if self employed PTIN P00034699	
	Firm's address 10875 Wheatland Ave Shadow Hills, CA 91040	Firm's EIN 95-4426919 Phone no 818-352-8300	

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

Yes No

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' on Form 990, Part IV, line 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.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

Equestrian Trails, Inc.

Employer identification number

95-6135773

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

2 a 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 10 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 column (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 III 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) Total events	
		Horse Show & C (event type)	(event type)	None (total number)	(add column (a) through column (c))	
REVENUE	1	Gross receipts	54,550.		54,550.	
	2	Less Contributions				
	3	Gross income (line 1 minus line 2)	54,550.		54,550.	
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes	12,301.		12,301.	
	6	Rent/facility costs	22,298.		22,298.	
	7	Food and beverages	1,001.		1,001.	
	8	Entertainment				
	9	Other direct expenses	15,033.		15,033.	
	10	Direct expense summary Add lines 4 through 9 in column (d)				50,633.
	11	Net income summary Subtract line 10 from line 3, column (d)				3,917.

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 column (a) through column (c))	
DIRECT EXPENSES	1	Gross revenue				
	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
REVENUE	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

13 a		%
13 b		%

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

Name ▶ _____

Address ▶ _____

15 a 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 to be 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.

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-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

Employer identification number

Equestrian Trails, Inc.

95-6135773

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

Bank Service Charges	\$	543.
Board Meetings		643.
High Point Program		4,133.
Information Technology		1,574.
Insurance		16,826.
Jr. Ambassador Program		300.
License & Registration		311.
Office Expenses		1,420.
Payroll Processing Fee		23.
Trail Trials Program		75.
Website Hosting and Maintenan		435.
Total	\$	26,283.

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

	<u>Beginning</u>	<u>Ending</u>
CAWDA Payable	\$ 0.	\$ 669.
Payroll in Transit	530.	198.
Payroll taxes payable	89.	510.
Total	\$ 619.	\$ 1,377.

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

Preservation of Equestrian use property. Promote & support adult and youth recreational equine use programs.