

Form **990EZ**


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 instructions and the latest information.

OMB No. 1545-1150

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019
B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
MOUNTAIN VIEW BLUEGRASS ASSOCIATION

Number and street (or P. O. box, if mail is not delivered to street address) Room/suite
17221 HWY 9

City or town, state or province, country, and ZIP or foreign postal code
Mountain View, AR 72560

D Employer identification number
32-0081558
E Telephone number
(870) 269-2704
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.MOUNTAINVIEW-BLUEGRASS.COM
J Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(4) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☐ Corporation ☐ Trust ☒ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 136,300

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	275
	2	Program service revenue including government fees and contracts	2	131,944
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0
	c	Less: direct expenses from gaming and fundraising events	6c	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances	7a	4,081
	b	Less: cost of goods sold	7b	4,311
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-230
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	131,989
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	21,785
	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	425
	14	Occupancy, rent, utilities, and maintenance	14	8,400
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	103,815
	17	Total expenses. Add lines 10 through 16 ▶	17	134,425
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-2,436
	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	153,805
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-748
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	150,621

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

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 . . <input type="checkbox"/>	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)
What is the organization's primary exempt purpose? TO PROMOTE BLUEGRASS MUSIC AND TO ENCOURAGE AND SUPPORT YOUTH INTEREST AND INVOLVEMENT IN BLUEGRASS MUSIC.	
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.	

32 Total program service expenses (add lines 28a through 31a)		32	150,900
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Check if the organization used Schedule O to respond to any question in this Part IV. ☐

Form **990-EZ** (2019)

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	No
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	No
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	No
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	No
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	No
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	
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	No
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	No
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	No
41 List the states with which a copy of this return is filed. ▶		

42a The organization's books are in care of ▶ CAROLE WEBER Telephone no. ▶ (870) 269-2704
Located at ▶ 17221 HWY 9 Mountain View, AR ZIP + 4 ▶ 72560

	Yes	No
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	No
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).		
c At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c	No
If "Yes," enter the name of the foreign country: ▶		

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**

	Yes	No
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	No
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	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	No
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)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	No

		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.		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		
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?		
49b	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
NONE				

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
NONE		

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		2020-05-08 Date		
	CAROLE WEBER TREASURER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name JAN MISENHEIMER	Preparer's signature	Date 2020-05-15	Check <input type="checkbox"/> if self-employed	PTIN P00213672
	Firm's name ▶ H AND R BLOCK			Firm's EIN ▶ 71-0775756	
	Firm's address ▶ 1116 E MAIN ST MOUNTAIN VIEW, AR 72560			Phone no. (870) 269-3320	

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

Additional Data

Software ID:
Software Version:
EIN: 32-0081558
Name: MOUNTAIN VIEW BLUEGRASS ASSOCIATION

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.)	
<div>28</div> <div>SPONSORED AND PROMOTED TWO MAJOR BLUEGRASS FESTIVALS IN MOUNTAIN VIEW, ARKANSAS, ONE IN MARCH AND ONE IN NOVEMBER.</div> <div>(Grants \$)</div> <div>If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></div>		28a	131,262

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29 AWARDED GRANTS TO INDIVIDUAL YOUTHS TO ATTEND BLUEGRASS MUSIC CAMPS. (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	29a	9,400

Form 990EZ, Part III - Statement of Program Service Accomplishments	
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<div>30</div> <div>AWARDED GRANT TO THE MUSIC ROOTS PROGRAM WHICH PROVIDES FREE MUSIC LESSONS TO AREA SCHOOL STUDENTS.</div> <div>(Grants \$)</div> <div>If this amount includes foreign grants, check here . . . <input type="checkbox"/></div>	<div>30a</div> <div>10,238</div>

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization
MOUNTAIN VIEW BLUEGRASS ASSOCIATION

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

2019

Open to Public Inspection

Employer identification number

32-0081558

990 Schedule O, Supplemental Information

Return Reference	Explanation
PART I - LINE 10	GRANTS AND SIMILAR AMOUNTS PAID

990 Schedule O, Supplemental Information

Return Reference	Explanation
COMMUNITY FIREWORKS DISPLAY	1000

990 Schedule O, Supplemental Information

Return Reference	Explanation
FOX COMMUNITY CENTER	600

990 Schedule O, Supplemental Information

Return Reference	Explanation
CHAIRS FOR COURTHOUSE SQUARE PICKERS	547

990 Schedule O, Supplemental Information

Return Reference	Explanation
MUSIC CAMP SCHOLARSHIPS	9400

990 Schedule O, Supplemental Information

Return Reference	Explanation
MUSIC ROOTS PROGRAM	10238

990 Schedule O, Supplemental Information

Return Reference	Explanation
PART I - LINE 16	OTHER EXPENSES

990 Schedule O, Supplemental Information

Return Reference	Explanation
ADVERTISING	9259

990 Schedule O, Supplemental Information

Return Reference	Explanation
DUES	346

990 Schedule O, Supplemental Information

Return Reference	Explanation
FESTIVAL BAND EXPENSE	77515

990 Schedule O, Supplemental Information

Return Reference	Explanation
FESTIVAL STAFF EXPENSE	3370

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Return Reference	Explanation
OFFICE EXPENSE	341

990 Schedule O, Supplemental Information

Return Reference	Explanation
SUPPLIES	656

990 Schedule O, Supplemental Information

Return Reference	Explanation
SALES TAX	12328

990 Schedule O, Supplemental Information

Return Reference	Explanation
TOTAL OTHER EXPENSES LINE 16	103815

990 Schedule O, Supplemental Information

Return Reference	Explanation
PART 1 LINE 20	PRIOR YEAR ADJUSTMENT

990 Schedule O, Supplemental Information

Return Reference	Explanation
PART II LINE 24	ENDING T SHIRT INVENTORY