

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 instructions and the latest information.

OMB No 1545-1150

2019

Open to Public Inspection

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
TOPPERS CUSTOM CAR CLUB

Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO BOX 3171

City or town, state or province, country, and ZIP or foreign postal code
Fargo, ND 581083171

D Employer identification number
45-0394376

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.TOPPERSCARCLUB.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 ► \$ 102,665

| 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 <input checked="" type="checkbox"/> | |
|--|----|--|---|---------|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | 1 | |
| | 2 | Program service revenue including government fees and contracts | 2 | 93,839 |
| | 3 | Membership dues and assessments | 3 | |
| | 4 | Investment income | 4 | 274 |
| | 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 | |
| | 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 | 8,552 |
| | b | Less cost of goods sold | 7b | 7,883 |
| | c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 7c | 669 |
| | 8 | Other revenue (describe in Schedule O) | 8 | |
| | 9 | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ► | 9 | 94,782 |
| Expenses | 10 | Grants and similar amounts paid (list in Schedule O) | 10 | 11,026 |
| | 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 | 586 |
| | 14 | Occupancy, rent, utilities, and maintenance | 14 | 3,878 |
| | 15 | Printing, publications, postage, and shipping | 15 | 117 |
| | 16 | Other expenses (describe in Schedule O) | 16 | 89,147 |
| | 17 | Total expenses. Add lines 10 through 16 ► | 17 | 104,754 |
| Net Assets | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | -9,972 |
| | 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 | 84,237 |
| | 20 | Other changes in net assets or fund balances (explain in Schedule O) | 20 | 800 |
| | 21 | Net assets or fund balances at end of year Combine lines 18 through 20 | 21 | 75,065 |

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form **990-EZ** (2019)

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

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

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 | No |
| 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 ▶ <u>Jonathan Zeien</u> Telephone no ▶ <u>(701) 866-2817</u> Located at ▶ <u>7910 Sunset Drive Horace, ND</u> ZIP + 4 ▶ <u>58047</u> | | |
| 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 | No |
| 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 ? If "Yes," enter the name of the foreign country ▶ | 42c | No |
| 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ▶ <input type="checkbox"/> 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 | 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 | | No |

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 |
|-----|----|

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| 47 | | |

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| 48 | | |
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| 49a | | |
|-----|--|--|

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|------------|--|--|
| | | |
| 49b | | |

| (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 |
|-------------------------------------|--|---|---|--|
| | | | | |

| | | Value, | derived compensation | |
|--|--|--------|----------------------|--|
| | | | | |
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▶ **What is the difference between a *case* and a *case report*?**

| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
|--|---------------------|------------------|

| Q 2 | Q 2 | Q 2 |
|-----|-----|-----|
| | | |
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| | | |
| | | |

▶ www.pearsoncmg.com

► ☐ Yes ☒ No

**Sign
Here**

2020-05-12
Date

**Paid
Preparer
Use Only**

| | |
|------|-----------|
| PTIN | P00351809 |
|------|-----------|

Firm's EIN ► 47-2590304

Phone no (701) 365-0319

▶ ☒ Yes ☐ No

Additional Data

Software ID:

Software Version:

EIN: 45-0394376

Name: TOPPERS CUSTOM CAR CLUB

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.) | |
|---|--|--------|
| 28 EDUCATED 4,491 PARTICIPANTS ABOUT CUSTOM CARS DURING AN ANNUAL CAR SHOW DISPLAYING 73 CUSTOM CARS (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/> | 28a | 74,145 |

| 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>29</div> <div>LOCAL CHARITY DRIVES, 13 ORGANIZATIONS/BENEFITS RECEIVED DONATIONS RANGING FROM \$100 TO \$2,000</div> <div>(Grants \$ 11,026)</div> <div>If this amount includes foreign grants, check here . . . <input type="checkbox"/></div> | <div>29a</div> |

| 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.) |
| 30 EDUCATED OVER 7,000 PARTICIPANTS ABOUT CUSTOM CARS DURING CRUISE NIGHT EVENTS DISPLAYING OVER 800 CARS (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/> | 30a 15 |

Form 990EZ, 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 |
|----------------------------------|---|---|--|---|
| Rich Barnes President | 3 00 | 0 | 0 | 0 |
| Chris Ebens Secretary | 3 00 | 0 | 0 | 0 |
| Kurt Jankowski Board Member | 3 00 | 0 | 0 | 0 |
| Jonathan Zeien Treasurer | 3 00 | 0 | 0 | 0 |
| Shane Triepke Vice President | 3 00 | 0 | 0 | 0 |
| Allen Duval Show Chair | 3 00 | 0 | 0 | 0 |
| Bucky Bachmeier Board Member | 3 00 | 0 | 0 | 0 |
| Cody Wendelbo Board Member | 3 00 | 0 | 0 | 0 |
| Courtney Rutherford Board Member | 3 00 | 0 | 0 | 0 |
| Eric Swenson Board Member | 3 00 | 0 | 0 | 0 |
| Greg Scott Board Member | 3 00 | 0 | 0 | 0 |
| Jim Patterson Board Member | 3 00 | 0 | 0 | 0 |
| Kevin Venaas Board Member | 3 00 | 0 | 0 | 0 |
| Kirt Liedahl Historian | 3 00 | 0 | 0 | 0 |
| Lenny Fraizer Board Member | 3 00 | 0 | 0 | 0 |

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|---------------------------|---|--|--|---|
| Mike Pella Board Member | 3 00 | 0 | 0 | 0 |
| Steve Mowry Board Member | 3 00 | 0 | 0 | 0 |
| Wayne Rud Board Member | 3 00 | 0 | 0 | 0 |

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization
TOPPERS CUSTOM CAR CLUB

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

45-0394376

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---|---|
| List of grants and similar amounts paid Part I line 10 | Grantee Grants to Various Organizations Relationship None Amount 11,026 |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---|---|
| Description of other expenses Part I line 16 | Description Amount Depreciation from 4562 4,618 Show Expenses 74,145 Cruise Night 15 Dues 4,260 Insurance 1,065 Food and Beverages 3,137 Travel 825 Memorials/Flowers 377 License/Permits 350 Office Supplies 670 |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--|--|
| Other changes in net assets or fund balances Part I line 20 | Description AmountPrior Period Adjustments 800 |