

Short Form

Return of Organization Exempt From Income Tax

2018

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

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning , 2018, and ending , 20

| | | | |
|--|--|------------|---|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization Midwest Burners Association | | D Employer identification number 06-1737947 |
| | Number and street (or P.O. box, if mail is not delivered to street address) | Room/suite | E Telephone number 785-840-4127 |
| | 1262 Southwest Boswell Ave. | | F Group Exemption Number ▶ |
| | City or town, state or province, country, and ZIP or foreign postal code Topeka, KS 66606 | | |

G Accounting Method: Cash Accrual Other (specify) ▶ _____

I Website: ▶ Midwestburners.org

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) () ◀ (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 ▶ \$

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 | | 3,576 |
|-------------------|--|--|-----------|--------|--------|
| | 2 | Program service revenue including government fees and contracts | 2 | | 88,593 |
| | 3 | Membership dues and assessments | 3 | | |
| | 4 | Investment income | 4 | | 21 |
| | 5a | Gross amount from sale of assets other than inventory | 5a | 0 | |
| | b | Less: cost or other basis and sales expenses | 5b | 0 | |
| | c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | 5c | | 0 |
| | 6 | Gaming and fundraising events: | | | |
| | a | Gross income from gaming (attach Schedule G if greater than \$15,000) | 6a | 0 | |
| | b | Gross income from fundraising events (not including \$ 0 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 | 0 | | |
| d | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | 6d | | 0 | |
| 7a | Gross sales of inventory, less returns and allowances | 7a | 0 | | |
| b | Less: cost of goods sold | 7b | 0 | | |
| c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 7c | | 0 | |
| 8 | Other revenue (describe in Schedule O) | 8 | | 0 | |
| 9 | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶ | 9 | | 92,190 | |
| Expenses | 10 | Grants and similar amounts paid (list in Schedule O) | 10 | | 28,170 |
| | 11 | Benefits paid to or for members | 11 | | 0 |
| | 12 | Salaries, other compensation, and employee benefits | 12 | | 0 |
| | 13 | Professional fees and other payments to independent contractors | 13 | | 2,453 |
| | 14 | Occupancy, rent, utilities, and maintenance | 14 | | 24,182 |
| | 15 | Printing, publications, postage, and shipping | 15 | | 55 |
| | 16 | Other expenses (describe in Schedule O) | 16 | | 17,675 |
| 17 | Total expenses. Add lines 10 through 16 ▶ | 17 | | 72,535 | |
| Net Assets | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | | 19,655 |
| | 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 | | 29,762 |
| | 20 | Other changes in net assets or fund balances (explain in Schedule O) | 20 | | 0 |
| | 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 ▶ | 21 | | 49,417 |

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 | 30,454 | 22 50,208 |
| 23 Land and buildings | 0 | 23 0 |
| 24 Other assets (describe in Schedule O) | 0 | 24 0 |
| 25 Total assets | 30,454 | 25 50,208 |
| 26 Total liabilities (describe in Schedule O) | 692 | 26 791 |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 29,762 | 27 49,417 |

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? Experiment in the concept of community

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

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 Program 1 - Display of the Arts - Through three Association organized events, members create a temporary community, complete with infrastructure ran by volunteers from the community, in which members can socialize and collaborate on artistic endeavors. 2,003 participants of all ages attended our events in 2018. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a | 44,325 |
| 29 Program 2 - Funding of the Arts - Art grants are budgeted based on net revenue from Program 1. At least 25 - 35 percent of net revenue is awarded as grants for funding of the arts. Applicants were awarded between \$20.00 to \$1,500.00 in 2018. (Grants \$ 25,770) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a | 25,810 |
| 30 Program 3 - Community Outreach - Promoting internal leadership and fostering opportunity for members to connect with local communities in ways that support and promote the furtherance of the Ten Principles of Burning Man. In 2018, four individuals were awarded grants to attend regional leadership conference. (Grants \$ 2,400) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a | 2,400 |
| 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 | 72,535 |

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 |
|--|--|--|---|--|
| Elizabeth Bryan Board Member - President | 4 | 0 | 0 | 0 |
| Nestor Wheelock Board Member - Vice President | 4 | 0 | 0 | 0 |
| Jill Wendling Board Member - Treasurer | 1 | 0 | 0 | 0 |
| Beck Hobson Board Member - Secretary | 4 | 0 | 0 | 0 |
| John Hooker Board Member - Accountant | 8 | 0 | 0 | 0 |
| Josh Lutrell Board Member - Legal | 2 | 0 | 0 | 0 |
| Raul Salieerno Board Member - Event Coordinator Lisason | 4 | 0 | 0 | 0 |
| | | | | |
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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

Table with columns for question number, question text, and Yes/No checkboxes. Rows include questions 33 through 45b regarding organizational activities, financials, and compliance.

| | | |
|--|------------|-----------|
| | 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 | ✓ |

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 |
|-------------------------------------|--|---|---|--|
| 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 | Date |
| | ▶ John Hooker - Board Member , Accountant Type or print name and title | |

| | | | | | |
|-------------------------------|----------------------------|----------------------|------|---|------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | Firm's EIN ▶ | | | |
| | Firm's address ▶ | Phone no. ▶ | | | |

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

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**

Name of the organization

Midwest Burners Association

Employer identification number

06-1737947

Part II - Expenses - 10 - Art and Community grants funded/paid in 2018

Part II - Expenses - 16 - Expenses incurred in hosting three regional events for participants, includes venue rental, insurance, etc.

Part II - Total Liabilities - 26 - Accounts Payable at the end of the Fiscal Year

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

| | |
|--|---|
| Name of the organization <u>Midwest Burners Association</u> | Employer identification number <u>06-1737947</u> |
|--|---|

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 0 | 0 | 3,710 | 2,362 | 3,576 | 9,648 |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 0 | 42,039 | 63,779 | 63,343 | 86,276 | 255,437 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 Total. Add lines 1 through 5 | 0 | 42,039 | 67,489 | 65,705 | 89,852 | 265,085 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | 0 | 572 | 636 | 761 | 1,256 | 3,225 |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | 0 | 0 | 0 | 0 | 0 | 0 |
| c Add lines 7a and 7b | 0 | 572 | 636 | 761 | 1,256 | 3,225 |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 261,870 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | 0 | 42,039 | 67,489 | 65,705 | 89,852 | 265,085 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 0 | 2 | 8 | 10 | 21 | 41 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | 0 | 0 | 0 | 0 | 0 | 0 |
| c Add lines 10a and 10b | 0 | 2 | 8 | 10 | 21 | 41 |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 0 | 0 | 0 | -23 | 0 | -23 |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 0 | 42,041 | 67,497 | 65,692 | 89,873 | 265,103 |
| 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input checked="" type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---|
| 15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2017 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|---|
| 17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2017 Schedule A, Part III, line 17 | 18 | % |
| 19a 33 1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 33 1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/> | | |