

1809

2949203306311 9

Form **990-EZ**



# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

## 2017

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](http://www.irs.gov/Form990EZ) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Open to Public  
Inspection

**A** For the 2017 calendar year, or tax year beginning **OCT 1, 2017** and ending **SEP 30, 2018**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return/ Final return/ terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>PIONEER MEMORIAL MANORS INCORP</b>		<b>D</b> Employer identification number <b>46-0275287</b>
	Number and street (or P.O. box, if mail is not delivered to street address) <b>430 ORIOLE DRIVE</b>		<b>E</b> Telephone number <b>6056424744</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>SPEARFISH, SD 57783</b>		<b>F</b> Group Exemption Number <b>04</b>
	<b>G</b> Accounting Method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ▶ _____		

**I** Website: ▶ **N/A**

**J** Tax-exempt status (check only one) —  501(c)(3)  501(c) ( **4** ) ◀ (insert no.)  4947(a)(1) or  527

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

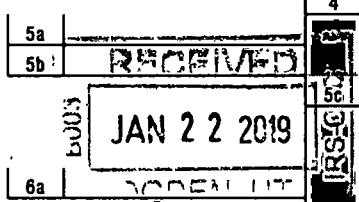
**K** Form of organization:  Corporation  Trust  Association  Other \_\_\_\_\_

**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. **\$ 116,832.**

**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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1
	2	Program service revenue including government fees and contracts	2 85,269.
	3	Membership dues and assessments	3
	4	Investment income	4
	5a	Gross amount from sale of assets other than inventory	5a
	5b	Less: cost or other basis and sales expenses	5b
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c
	6	Gaming and fundraising events	6
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
	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)	6b
6c	Less: direct expenses from gaming and fundraising events	6c	
6d	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	
7b	Less: cost of goods sold	7b	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O) <b>SEE SCHEDULE O</b>	8 31,563.	
9	<b>Total revenue</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 116,832.	
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 6,624.
	13	Professional fees and other payments to independent contractors	13 15,912.
	14	Occupancy, rent, utilities, and maintenance	14 84,981.
	15	Printing, publications, postage, and shipping	15
	16	Other expenses (describe in Schedule O) <b>SEE SCHEDULE O</b>	16 33,488.
	17	<b>Total expenses.</b> Add lines 10 through 16	17 141,005.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -24,173.
	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)	19 179,985.
	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	21 155,812.



SCANNED MAR 20 2019

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

Form **990-EZ** (2017)

11



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 Sch. O to respond to any question in this Part V

X

		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		X
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)		X
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)?		X
35b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	N/A	
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? If "Yes," complete Schedule C, Part III		X
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		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
37b	Did the organization file Form 1120-POL for this year?		X
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	X
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39	Section 501(c)(7) organizations. Enter:	39a	N/A
a	Initiation fees and capital contributions included on line 9	39b	N/A
b	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 <u>N/A</u> ; section 4912 <u>N/A</u> ; section 4955 <u>N/A</u>		
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	X
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		0.
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		0.
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	X
41	List the states with which a copy of this return is filed	SD	
42a	The organization's books are in care of <u>EVERGREEN MANAGEMENT SERVICE</u> Telephone no. <u>(605) 642-8817</u> Located at <u>430 ORIOLE DR, SPEARFISH, SD</u> ZIP + 4 <u>57783</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	X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country	42c	X
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	N/A
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	X
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	X
c	Did the organization receive any payments for indoor tanning services during the year?	44c	X
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	X
b	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	

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 Sch. 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?

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."

	Yes	No
47		
48		
49a		
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
N/A				

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
N/A		

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: *[Signature]* Date: 1/16/19

Type or print name and title: Jeff Christenson - President

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	DEIDRE BUDAHL, CPA	<i>Dei Budahl</i>	01/10/19		P01273830
	Firm's name	Firm's EIN		Firm's address	
	CASEY PETERSON LTD	46-0403496		909 ST JOSEPH ST SUITE 101	
	Rapid City, SD 57701		Phone no. (605) 348-1930		

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](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

PIONEER MEMORIAL MANORS INCORP

Employer identification number

46-0275287

**FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:**

DESCRIPTION OF OTHER REVENUE:	AMOUNT:
INTEREST INCOME	173.
OTHER TENANT CHARGES	3,667.
OFFICE RENTS	24,000.
MISCELLANEOUS INCOME	974.
CABLE TV	1,440.
LAUNDRY/VENDING	1,309.
<b>TOTAL TO FORM 990-EZ, LINE 8</b>	<b>31,563.</b>

**FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:**

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
INSURANCE	12,616.
SUPPLIES AND OTHER	5,016.
DEPRECIATION	14,444.
INTEREST EXPENSE	117.
BAD DEBT EXPENSE	1,295.
<b>TOTAL TO FORM 990-EZ, LINE 16</b>	<b>33,488.</b>

**FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:**

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS RECEIVABLE	854.	1,271.
PREPAID EXPENSES	0.	97.
<b>TOTAL TO FORM 990-EZ, LINE 24</b>	<b>854.</b>	<b>1,368.</b>

**FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2017)

Name of the organization

PIONEER MEMORIAL MANORS INCORP

Employer identification number

46-0275287

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	15,237.	13,396.
LONG TERM DEBT	770.	549.
TOTAL TO FORM 990-EZ, LINE 26	16,007.	13,945.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - TO PROVIDE HUD SUBSIDIZED HOUSING TO LOW AND MODERATE INCOME INDIVIDUALS

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.