Form **990-EZ**

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. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning , 2021, and ending , 20

B Check if applicable:
- [X] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: North American Peruvian Horse Association

Number and street (or P.O. box if mail is not delivered to street address): 4820 N FM 51 | Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Weatherford, TX 76085

D Employer identification number: 23-7079732

E Telephone number: (434)238-4607

F Group Exemption Number ►

G Accounting Method: [ ] Cash [X] Accrual Other (specify) ►

H Check ► [ ] if the organization is **not** required to attach Schedule B (Form 990).

I Website: ► www.napha.net

J Tax-exempt status (check only one) - [ ] 501(c)(3) [X] 501(c)(5) ◄ (insert no.) [ ] 4947(a)(1) or [ ] 527

K Form of organization: [X] 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 . . . ► $ 112,535

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 . . . [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	
	2	Program service revenue including government fees and contracts			2	100,657
	3	Membership dues and assessments			3	11,870
	4	Investment income			4	8
	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			
	b	Less: cost of goods sold	7b			
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)			7c	
	8	Other revenue (describe in Schedule O)			8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►			9	112,535
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	18,621
	13	Professional fees and other payments to independent contractors			13	1,514
	14	Occupancy, rent, utilities, and maintenance			14	
	15	Printing, publications, postage, and shipping			15	
	16	Other expenses (describe in Schedule O)			16	49,685
	17	**Total expenses.** Add lines 10 through 16 ►			17	69,820
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)			18	42,715
	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	70,528
	20	Other changes in net assets or fund balances (explain in Schedule O)			20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ►			21	113,243

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	64,018	22	114,283
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	6,510	24	300
25	**Total assets**	70,528	25	114,583
26	**Total liabilities** (describe in Schedule O)	0	26	1,340
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	70,528	27	113,243

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 . . . . . ☐

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

What is the organization's primary exempt purpose? PERUVIAN HORSE REGISTRATION & PROMOTION

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 HORSE REGISTRATION, RECORDATION, AND VERIFICATION OF THE PERUVIAN PASO BREED OF HORSE.

(Grants $) If this amount includes foreign grants, check here . . . ▶ ☐ 28a

29 PROMOTION OF THE PERUVIAN PASO HORSE THROUGH NATIONAL AND REGIONAL SHOWS.

(Grants $) If this amount includes foreign grants, check here . . . ▶ ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here . . . ▶ ☐ 30a

31 Other program services (describe in Schedule O) . . .

(Grants $) If this amount includes foreign grants, check here . . . ▶ ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) . . . ▶ 32

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/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
JUVINAL PINA SECOND VICE PRESIDENT	2.00	0	0	0
MARK RENN PRESIDENT	2.00	0	0	0
MIKE POWERS TREASURER	2.00	0	0	0
LUCHO DAPELO BOARD MEMBER	2.00	0	0	0
JOY LARSEN-RITTER SECRETARY	2.00	0	0	0
HEIDI OPDYKE BOARD MEMBER	2.00	0	0	0
JOSE VASQUEZ FIRST VICE PRESIDENT	2.00	0	0	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 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		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	34		X
35 a	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		X
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		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	36		X
37 a	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		
38 a	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
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			
40 a	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		
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		X

41 List the states with which a copy of this return is filed ► CA

42 a The organization's books are in care of ► Becky Oley Telephone no. ► 440-785-1179

Located at ► 4820 N FM 51, Weatherford, TX ZIP + 4 ► 76085

			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		X
	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 United States?	42c		X
	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
44 a	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		
45 a	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		X

			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		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 ☐

			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/ 1099-NEC)	**(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

Mark Renn
Signature of officer | Date

Mark Renn, President
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Christopher L Austin	Christopher L Austin	11-11-2022		P00585660

Firm's name ▶ Chris Austin, CPA | Firm's EIN ▶

Firm's address ▶ 23541 3rd Avenue
Mankato MN 56001 | Phone no. 507-327-1046

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

SCHEDULE O (Form 990)

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 Form 990-EZ.
► Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization	Employer identification number
North American Peruvian Horse Association	23-7079732

01. Description of other expenses (Part I, line 16)

Description	Amount
Advertising and Promotion	1,146
Registration Expenses	3,780
Communication Expense	676
Computer and Internet Expenses	1,838
Continuing Education	743
Credit Card Fees/Bank Charges	1,976
National Show Expenses	34,294
Office Supplies/Postage and Deliver	1,096
Travel Expense	920
Insurance Expense	3,216

02. Description of other assets (Part II, line 24)

Category	Beginning of Year	End of Year
Account Receivable	1,510	0
Deposits	5,000	300

03. Description of total liabilities (Part II, line 26)

Category	Beginning of Year	End of Year
Payroll Liabilities	0	1,340

Form **8868**

(Rev. January 2022)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form8868* for the latest information.**

Electronic filing *(e-file)*. You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print		
File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. North American Peruvian Horse Association	Taxpayer identification number (TIN) 23-7079732
	Number, street, and room or suite no. If a P.O. box, see instructions. 4820 N FM 51	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Weatherford TX 76085	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ► Becky Oley, 4820 N FM 51 Weatherford TX 76085

Telephone No.► 440-785-1179 FAX No.►

- If the organization does not have an office or place of business in the United States, check this box . . . . ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the whole group, check this box . . . . ► ☐ . If it is for part of the group, check this box. . . . ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11-15 , 20 22 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year 20 21 or
► ☐ tax year beginning ______ , 20 ___ , and ending ______ , 20 ___ .

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning , 2021, and ending , 20

► **Do not send to the IRS. Keep for your records.**

► **Go to *www.irs.gov/Form8879TE* for the latest information.**

OMB No. 1545-0047

2021

Name of filer: North American Peruvian Horse Association

EIN or SSN: 23-7079732

Name and title of officer or person subject to tax: Mark Renn, President

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here . . . . ►	☐	b	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	
2a	**Form 990-EZ** check here . . ►	X	b	**Total revenue,** if any (Form 990-EZ, line 9)	2b	112,535
3a	**Form 1120-POL** check here . ►	☐	b	**Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF check here** . . ►	☐	b	**Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868 check here** . . . ►	☐	b	**Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T check here** . . . ►	☐	b	**Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720 check here** . . . ►	☐	b	**Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227 check here** . . . ►	☐	b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here . . . ►	☐	b	**Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here . . ►	☐	b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22) .	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) ______________________ , (EIN) ______________ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

X I authorize Chris Austin, CPA (**ERO firm name**) to enter my PIN 23231 (**Enter five numbers, but do not enter all zeros**) as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ► Date ► 11-07-2022

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 417527 23231

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ► Date ► 11-11-2022

ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

990	Overflow Statement (This page is not filed with the return. It is for your records only.)	2021 Page 1

Name(s) as shown on return: North American Peruvian Horse Association

FEIN: 23-7079732

Description	Amount
Registration Income	$ 14,474
US National Show Income	84,893
Misc. Income	320
SHOW APPROVAL INCOME	900
Merchandise	70
Total:	**$ 100,657**

Description	Amount
	$ 340
	11,530
Total:	**$ 11,870**

Description	Amount
Legal Fees	$ 407
Website Consultants	1,107
Total:	**$ 1,514**

Description	Amount
Checking/Savings	$ 113,050
Undeposited Funds	1,233
Total:	**$ 114,283**

FOR TAX YEAR 2021

NORTH AMERICAN PERUVIAN HORSE ASSOCIATION

Chris Austin, CPA

23541 3rd Avenue

Mankato, MN 56001

(507)327-1046

2021 Filing Instructions
North American Peruvian Horse Association
Tax year ending 12-31-2021

Form filed:

Form 990-EZ and supplemental forms and schedules

Filing method:

The return will be e-filed once the signed and dated Form 8879-TE has been received by this office. Do not mail the return to the IRS.

Due date:

11-15-2022

The return reflects neither a refund nor a balance due.

Please note:

The Taxpayer First Act requires tax-exempt organizations to electronically file all information returns in the 990 series and related forms for tax years beginning after July 1, 2019. Mailing these returns is no longer allowed.

8868 Filing Instructions
North American Peruvian Horse Association
Tax year ending 12-31-2021

Form filed:

Form 8868

Filing method:

The extension has been e-filed, do not mail.

Due date:

05-16-2022

Chris Austin, CPA

23541 3rd Avenue
Mankato, MN 56001

Phone: (507)327-1046 | Fax:

November 11, 2022

North American Peruvian Horse Association
4820 N FM 51
Weatherford, TX 76085

Subject: Preparation of 2021 Tax Returns

North American Peruvian Horse Association:

Thank you for choosing Chris Austin, CPA to assist with the 2021 taxes for North American Peruvian Horse Association. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2021 federal and state income tax returns for North American Peruvian Horse Association. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of North American Peruvian Horse Association, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2021 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (507)327-1046.

Sincerely,

Christopher L Austin
Chris Austin, CPA

Accepted By:

____
Officer

____
Date

Chris Austin, CPA

23541 3rd Avenue
Mankato, MN 56001

Phone: (507)327-1046 | Fax:

November 11, 2022

North American Peruvian Horse Association
4820 N FM 51
Weatherford, TX 76085

North American Peruvian Horse Association:

Enclosed is the 2021 federal return for a tax-exempt organization, prepared for North American Peruvian Horse Association from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Enclosed is the 2021 California Income Tax return for North American Peruvian Horse Association, prepared from the information provided. The return will be e-filed with the California taxing authority.

The organization's California Income Tax return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (507)327-1046.

Sincerely,

Christopher L Austin
Chris Austin, CPA

Chris Austin, CPA

23541 3rd Avenue
Mankato, MN 56001

Phone: (507)327-1046 | Fax:

November 11, 2022

North American Peruvian Horse Association
4820 N FM 51
Weatherford, TX 76085

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (507)327-1046.

Sincerely,

Christopher L Austin
Chris Austin, CPA

Chris Austin, CPA

23541 3rd Avenue
Mankato, MN 56001

Phone: (507)327-1046 | Fax:

Customer Name	Customer Information	
North American Peruvian Horse Association 4820 N FM 51 Weatherford, TX 76085	Invoice #:	
	Date:	November 11, 2022
	Phone:	(434)238-4607
	E-mail:	

Your 2021 tax return was prepared by Christopher L Austin.

Description		Fee
Federal And Supplemental Forms		
Form 990EZ	Organization Exempt from Income Tax EZ , page 1	
Form 990EZ pg 2	Organization Exempt from Income Tax EZ, page 2	
Form 990EZ pg 3	Organization Exempt from Income Tax EZ, page 3	
Form 990EZ pg 4	Organization Exempt from Income Tax EZ, page 4	
Schedule O	Supplemental Information, page 1	
Form 8868	Application for Extension	
Form 8879-TE	E-file Signature Authorization for Tax Exempt	
Overflow	Itemized Listing Attachment	
EF Notice	General Information for Electronic Filing	
California Forms		
CA199	Exempt Organization Annual Information	
CA8453EO	E-file Authorization for Exempt Organizations	

Total Forms	**11**	**Forms Subtotal**	**0.00**
		Total Balance Due	**0.00**

Payment due upon receipt. Thank you for your business!

990	Tax Exempt Diagnostic Summary	2021

Name	Employer Identification #
North American Peruvian Horse Association	23-7079732

Demographics

Mailing Address:
4820 N FM 51
Weatherford, TX 76085

Phone: (434)238-4607

Resident State: CA

Diagnostics

Preparer: Christopher L Aus **Invoice:** **Date:** 11-11-2022

Return Information

Item on Return	2021 Federal	2020 Federal (If available)
Total Revenue	112,535	
Total Expenses	69,820	
Net Excess (Deficit)	42,715	
Net Assets or Fund Balances	113,243	70,528

State/City Information

State/City	Taxable Revenue	Total Expenses	Change Fund Balance	UBIT	Total Tax	Refund/ (Balance Due)
CA	100,665	42,714				

2021 CA199 Filing Instructions
North American Peruvian Horse Association

Form filed:

CA199 and supplemental forms and schedules

Filing method:

Your return will be e-filed, do not mail your return

Due date:

05-16-2022

Other instructions:

The return reflects neither a refund nor a balance due

TAXABLE YEAR **2021**

California Exempt Organization Annual Information Return

FORM **199**

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) ______, and ending (mm/dd/yyyy) ______.

Corporation/Organization name NORTH AMERICAN PERUVIAN HORSE ASSOCIATION	California corporation number 0604334
Additional information. See instructions.	FEIN 23-7079732
Street address (suite or room) 4820 N FM 51	PMB no.
City WEATHERFORD	State TX / Zip code 76085
Foreign country name / Foreign province/state/county	Foreign postal code

A First return . . . ☐ Yes ☐ No

B Amended return . . . ☐ Yes ☐ No

C IRC Section 4947(a)(1) trust . . . ☐ Yes ☒ No

D Final information return?
☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy)

E Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

F Federal return filed? (1) ☐ 990T (2) ☐ 990PF (3) ☐ Sch H (990) (4) ☒ Other 990 series

G Is this a group filing? See instructions . . . ☐ Yes ☐ No

H Is this organization in a group exemption . . . ☐ Yes ☒ No
If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions . . . ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions . . . ☐ Yes ☒ No

K Is the organization exempt under R&TC Section 23701g? . . . ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources . . . $

L Is the organization a limited liability company? . . . ☐ Yes ☒ No

M Did the organization file Form 100 or Form 109 to report taxable income? . . . ☐ Yes ☒ No

N Is the organization under audit by the IRS or has the IRS audited in a prior year? . . . ☐ Yes ☒ No

O Is federal Form 1023/1024 pending? . . . ☐ Yes ☒ No
Date filed with IRS

Part I **Complete Part I unless not required to file this form. See General Information B and C.**

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	100,665	00
	2	Gross dues and assessments from members and affiliates	2	11,870	00
	3	Gross contributions, gifts, grants, and similar amounts received	3		00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. **This line must be completed.** If the result is less than $50,000, see General Information B	4	112,535	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6		00
	7	Total costs. Add line 5 and line 6	7		00
	8	Total gross income. Subtract line 7 from line 4	8	112,535	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	69,821	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	42,714	00
Filing Fee	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and interest. See General Information J	15		00
	16	**Balance due.** Add line 12 and line 15. Then subtract line 11 from the result	16		00

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶ MARK RENN | Title PRESIDENT | Date 11/07/2022 | Telephone 434-238-4607

Paid Preparer's Use Only

Preparer's signature ▶ | Date 11/11/2022 | Check if self-employed ▶ ☐ | PTIN P00585660

Firm's name (or yours, if self-employed) and address ▶ CHRIS AUSTIN, CPA
23541 3RD AVENUE
MANKATO, MN 56001

Firm's FEIN

Telephone 507-327-1046

May the FTB discuss this return with the preparer shown above? See instructions . . . ☐ Yes ☒ No

Part II **Organizations with gross receipts of more than $50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.**

23-7079732

Receipts from Other Sources	1 Gross sales or receipts from all business activities. See instructions	•	1		00
	2 Interest	•	2	8	00
	3 Dividends	•	3		00
	4 Gross rents	•	4		00
	5 Gross royalties	•	5		00
	6 Gross amount received from sale of assets (See instructions)	•	6		00
	7 Other income. Attach schedule	•	7	100,657	00
	8 **Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1		8	100,665	00
Expenses and Disbursements	9 Contributions, gifts, grants, and similar amounts paid. Attach schedule	•	9		00
	10 Disbursements to or for members	•	10		00
	11 Compensation of officers, directors, and trustees. Attach schedule	•	11		00
	12 Other salaries and wages	•	12	18,621	00
	13 Interest	•	13		00
	14 Taxes	•	14		00
	15 Rents	•	15		00
	16 Depreciation and depletion (See instructions)	•	16		00
	17 Other expenses and disbursements. Attach schedule	•	17	51,200	00
	18 **Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9		18	69,821	00

Schedule L **Balance Sheet**

	Beginning of taxable year		End of taxable year	
Assets	(a)	(b)	(c)	(d)
1 Cash		64,018		• 114,283
2 Net accounts receivable		6,510		• 300
3 Net notes receivable				•
4 Inventories				•
5 Federal and state government obligations				•
6 Investments in other bonds				•
7 Investments in stock				•
8 Mortgage loans				•
9 Other investments. Attach schedule				•
10 a Depreciable assets				
b Less accumulated depreciation				
11 Land				•
12 Other assets. Attach schedule				•
13 **Total assets**		70,528		114,583
Liabilities and net worth				
14 Accounts payable				•
15 Contributions, gifts, or grants payable				•
16 Bonds and notes payable				•
17 Mortgages payable				•
18 Other liabilities. Attach schedule				1,340
19 Capital stock or principal fund				•
20 Paid-in or capital surplus. Attach reconciliation				•
21 Retained earnings or income fund		70,528		• 113,243
22 **Total liabilities and net worth**		70,528		114,583

Schedule M-1 **Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $50,000.

1 Net income per books	• 42,714	7 Income recorded on books this year not included in this return. Attach schedule	•
2 Federal income tax	•	8 Deductions in this return not charged against book income this year. Attach schedule	•
3 Excess of capital losses over capital gains	•		
4 Income not recorded on books this year. Attach schedule	•	9 Total. Add line 7 and line 8	
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•	10 Net income per return. Subtract line 9 from line 6	42,714
6 Total. Add line 1 through line 5	42,714		

Date Accepted ___________________ **DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR **2021**

California e-file Return Authorization for Exempt Organizations

FORM **8453-EO**

Exempt Organization name	Identifying number
NORTH AMERICAN PERUVIAN HORSE ASSOC	23-7079732

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	112,535
2	Total gross income (Form 199, line 8)	2	112,535
3	Total expenses and disbursements (Form 199, line 9)	3	69,821

Part II Settle Your Account Electronically for Taxable Year 2021

4 ☐ Electronic funds withdrawal **4a** Amount ____________ **4b** Withdrawal date (mm/dd/yyyy) ____________

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number ____________

6 Account number ____________ 7 Type of account: ☐ Checking ☐ Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2021 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here ▶ ____________ Signature of officer | 11-07-2022 Date | ▶PRESIDENT Title

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2021 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature ▶	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's PTIN P00585660
Firm's name (or yours if self-employed) and address ▶ CHRIS AUSTIN, CPA 23541 3RD AVENUE MANKATO , MN			Firm's FEIN	ZIP code 56001

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign

Paid preparer's signature ▶	Date	Check if self-employed ☐	Paid preparer's PTIN
Firm's name (or yours if self-employed) and address ▶		Firm's FEIN	ZIP code

CAOVFLOW	State Supporting Statements	2021 Page 1
Name(s) as shown on return: North American Peruvian Horse Association		SSN/FEIN: 23-7079732

Description	Amount
	$ 340
	11,530
Total:	**$ 11,870**

Description	Amount
Registration Income	$ 14,474
Renewal & Approval Fees	900
Merchandise Sales	70
Miscellaneous Income	320
National Show Income	84,893
Total:	**$ 100,657**

Description	Amount
National Expenses	$ 34,294
Insurance Expense	3,216
Operating Expenses	8,395
Professional Fees	1,514
Registration Expenses	3,781
Total:	**$ 51,200**

Description	Amount
	$ 113,050
	1,233
Total:	**$ 114,283**