

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)

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public. Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning Jul 1, 2013, and ending Jun 30, 2014

B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending. C Name of organization: Northern Valley Youth Orchestras. D Employer identification number: 45-2394716. E Telephone number: (701) 213-0310. F Group Exemption Number.

G Accounting Method: [X] Cash [ ] Accrual [ ] Other (specify). H Check [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: N/A. J Tax-exempt status (check only one) - [X] 501(c)(3) [ ] 501(c) ( ) (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) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 72,497.

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]

Table with 3 columns: Description, Line Number, Amount. Rows include Revenue (1-9), Expenses (10-17), and Assets (18-21). Total revenue is 72,497. Total expenses is 68,890. Net assets at end of year is 23,752.

BAA For Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2013)

**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	15,014.	22 17,348.
23 Land and buildings	0.	23 0.
24 Other assets (describe in Schedule O) See L-24 Stmt.	5,473.	24 6,744.
25 Total assets	20,487.	25 24,092.
26 Total liabilities (describe in Schedule O) See L-26 Stmt.	342.	26 340.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	20,145.	27 23,752.

**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? See Schedule O

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 and section 4947(a)(1) trusts; optional for others.)

28 See Schedule O		
(Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a	22,980.
29 See Schedule O		
(Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a	1,640.
30 See Schedule O		
(Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a	4,965.
31 Other program services (describe in Schedule O)		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a	
32 Total program service expenses (add lines 28a through 31a)	32	29,585.

**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
Naomi Welsh Executive Director	20.00	17,850.	0.	1,000.
Michele Peterson President	2.00	0.	0.	0.
Ann Folson Vice President	2.00	0.	0.	0.
Matt Komprood Treasurer	6.00	0.	0.	0.
Cindy McNaughton Secretary	2.00	0.	0.	0.
Sarah Barron Director	2.00	0.	0.	0.
Rebecca McFarlane Director	2.00	0.	0.	0.
Mark Nelson Director	2.00	0.	0.	0.
Robin Riveland Director	2.00	0.	0.	0.
Meghan Salyers Director	2.00	0.	0.	0.
Jackie Spiros Director	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

33 Did the organization engage in any significant activity not previously reported to the IRS?
34 Were any significant changes made to the organizing or governing documents?
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities
35 b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year?
35 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?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions
37 b Did the organization file Form 1120-POL for this year?
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?
38 b If 'Yes,' complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39 a Initiation fees and capital contributions included on line 9
39 b Gross receipts, included on line 9, for public use of club facilities
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40 b Section 501(c)(3) and 501(c)(4) 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?
40 c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.
40 d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization
40 e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed

42 a The organization's books are in care of Matt Komprood Telephone no. (701) 772-2921
Located at 1610 Mill Road Grand Forks ND ZIP+4 58201

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)?
42 b
If 'Yes,' enter the name of the foreign country:
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?
42 c
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

44 a Did the organization maintain any donor advised funds during the year?
44 b Did the organization operate one or more hospital facilities during the year?
44 c Did the organization receive any payments for indoor tanning services during the year?
44 d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments?
45 a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?
45 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)?

	<b>Yes</b>	<b>No</b>
<b>46</b> 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 . . . . .

	<b>Yes</b>	<b>No</b>
<b>47</b> 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	X
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E . . . . .	48	X
<b>49 a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	49 a	X
<b>b</b> If 'Yes,' was the related organization a section 527 organization? . . . . .	49 b	

**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 and 4947(a)(1) nonexempt charitable trusts 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.

<b>Sign Here</b>	Signature of officer	Date		
	<u>Naomi Welsh</u> Type or print name and title	Executive Director		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed
	<u>Donna Remer</u>	<u>Donna Remer</u>	<u>10/30/14</u>	PTIN <u>P00449478</u>
	Firm's name ▶ <u>Remer Accounting PC</u>	Firm's EIN ▶ <u>38-3842884</u>		Phone no. <u>(701) 738-8034</u>
	Firm's address ▶ <u>311 S. 4th St. Ste. 113</u>	<u>Grand Forks</u>	<u>ND 58201</u>	

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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization <b>Northern Valley Youth Orchestras</b>	Employer identification number <b>45-2394716</b>
---	---

**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 11, 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.)
- 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 organization that normally receives: (1) more than 33-1/3% 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 33-1/3% 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.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III — Functionally integrated      d  Type III — Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? . . . . .	<b>11 g (i)</b>	
(ii) A family member of a person described in (i) above? . . . . .	<b>11 g (ii)</b>	
(iii) A 35% controlled entity of a person described in (i) or (ii) above? . . . . .	<b>11 g (iii)</b>	

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.') . . . . .			41,818.	40,089.	47,186.	129,093.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .						
4 <b>Total.</b> Add lines 1 through 3 . . . . .			41,818.	40,089.	47,186.	129,093.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
6 <b>Public support.</b> Subtract line 5 from line 4 . . . . .						129,093.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4 . . . . .			41,818.	40,089.	47,186.	129,093.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .			21,350.	22,947.	25,311.	69,608.
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						198,701.
12 Gross receipts from related activities, etc (see instructions) . . . . .					12	25,311.
13 <b>First five years.</b> 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 <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	64.97 %
15 Public support percentage from 2012 Schedule A, Part II, line 14 . . . . .	15	100.00 %
16a <b>33-1/3% support test – 2013.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input checked="" type="checkbox"/>		
b <b>33-1/3% support test – 2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test – 2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test – 2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 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 yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants.') . . . . .						
<b>2</b> 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 . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7 a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</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 . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10 a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>13 Total Support.</b> (Add lns 9,10c, 11 and 12.) . . . . .						

**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** . . . . .

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15. . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19 a 33-1/3% support tests — 2013.** 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 . . . . .

**b 33-1/3% support tests — 2012.** 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 . . . . .

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. . . . .

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information.  
(See instructions).

Pt II Line 10: Description: Tuition -----

Pt II Line 10: 2011: 21350. -----

Pt II Line 10: 2012: 22947. -----

Pt II Line 10: 2013: 25311. -----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Northern Valley Youth Orchestras

Employer identification number

45-2394716

Part III Primary Exempt Purpose - The purpose of NVYO shall be to  
Part III provide an exceptional musical education experience to the  
Part III members of the orchestras and chamber music programs and  
Part III to provide artistic performances that enrich the lives of  
Part III developing musicians, our communities, and our region.  
Part III, Line 28 Orchestras. Prepared and performed three full concerts at  
Part III, Line 28 major venues, to audiences of 300-400, with positive  
Part III, Line 28 feedback from audience. Students wer stretched to play at  
Part III, Line 28 a higher level than they had thought possible, and enriched  
Part III, Line 28 by the addition of a side by side opportunity between  
Part III, Line 28 orchestras and with area professionals in the case of the  
Part III, Line 28 most advanced orchestra.  
Part III, Line 29 Crescendo Chamber Music Program. Students had master class  
Part III, Line 29 opportunities with professional string quartet and area  
Part III, Line 29 university professor. They performed a public concert and  
Part III, Line 29 played at several community events.  
Part III, Line 30 Dal Segno Music Camp. Provided instruction in chamber  
Part III, Line 30 music (small ensemble and orchestral) to elementary and  
Part III, Line 30 middle school string students. Students were challenged  
Part III, Line 30 to play at a level higher than they had previously  
Part III, Line 30 experienced. A formal final performance was presented to  
Part III, Line 30 over 100 audience members.

**Depreciation and Amortization  
(Including Information on Listed Property)**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

Northern Valley Youth Orchestras

Business or activity to which this form relates

Form 990 / Form 990EZ

Identifying number

45-2394716

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	▶ 13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	1,563.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B – Assets Placed in Service During 2013 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		3,050.	7.0 yrs	MQ	200 DB	216.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

**Section C – Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System**

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	1,779.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

<b>24 a</b> Do you have evidence to support the business/investment use claimed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No									<b>24b</b> If 'Yes,' is the evidence written? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . . . . .							<b>25</b>			
<b>26</b> Property used more than 50% in a qualified business use:										
<b>27</b> Property used 50% or less in a qualified business use:										
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .							<b>28</b>			
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>			

**Section B – Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
Total business/investment miles driven during the year (do not include commuting miles) . . . . .												
31 Total commuting miles driven during the year . . . . .												
32 Total other personal (noncommuting) miles driven . . . . .												
33 Total miles driven during the year. Add lines 30 through 32 . . . . .												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours? . . . . .												
35 Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
36 Is another vehicle available for personal use? . . . . .												

**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
39 Do you treat all use of vehicles by employees as personal use? . . . . .		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2013 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2013 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>

990-EZ, 990, 990-T and 990-PF  
Information Worksheet

2013

Part I – Identifying Information

Employer Identification Number . . . 45-2394716

Name . . . . . Northern Valley Youth Orchestras

Doing Business As . . . . . \_\_\_\_\_

Address . . . . . 2514 S. Washington St. Room/Suite . . B

City . . . . . Grand Forks State . ND ZIP Code . . 58201

Province/State . . . . . \_\_\_\_\_ Foreign Postal Code . . \_\_\_\_\_

Foreign Code . . . . . \_\_\_\_\_ Foreign Country . . . \_\_\_\_\_

Telephone Number . . . . . (701) 213-0310 Extension . . . . . \_\_\_\_\_

Fax . . . . . \_\_\_\_\_ E-Mail Address . . nwelsh.novyo@midco.net

Eligible for hurricane tax relief legislation benefits, check here

Part II – Type of Return

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Form 990-EZ <b>only</b> | <input type="checkbox"/> Form 990-EZ <b>with</b> Form 990-T   |
| <input type="checkbox"/> Form 990 <b>only</b>               | <input type="checkbox"/> Form 990 <b>with</b> Form 990-T  |
| <input type="checkbox"/> Form 990-PF <b>only</b>            | <input type="checkbox"/> Form 990-PF <b>with</b> Form 990-T   |
| <input type="checkbox"/> Form 990-T <b>only</b>             | <input type="checkbox"/> Form 990-N (gross receipts \$50,000 or less) <b>for Electronic Filing only</b> |

**QuickBooks Import Users & 990 to 990-EZ Data Transfer Option:** Check if you're filing the EZ & want 990 imported data copied to the EZ **OR** for those not importing from QuickBooks who transferred from prior year 990 and now qualify to file the EZ this year, check this box to transfer 990 data to the EZ.

**IMPORTANT**

Before transferring data from Form 990 to Form 990-EZ , refer to "How to transfer data from filing Form 990 to 990-EZ" listed above in the Most Common Support Questions or Tax Help for this line.

Part III – Type of Organization

- |  |                              |   |
|--|------------------------------|---|
| <input checked="" type="checkbox"/> 501(c) Corporation/Association | <u>3</u> (subsection number) | <input type="checkbox"/> 220(e) Trust       |
| <input type="checkbox"/> 501(c) Trust                              | _____ (subsection number)    | <input type="checkbox"/> 408A Trust         |
| <input type="checkbox"/> 4947(a)(1) Trust                          |                              | <input type="checkbox"/> 529(a) Corporation |
| <input type="checkbox"/> 408(e) Trust                              |                              | <input type="checkbox"/> 529(a) Trust       |
| <input type="checkbox"/> 401(a) Trust                              |                              | <input type="checkbox"/> 530(a) Trust       |
| <input type="checkbox"/> Other _____ (describe)                    |                              | <input type="checkbox"/> 527 Organization   |
|  |                              | <input type="checkbox"/> 501(c) Association |

Part IV – Tax Year and Filing Information

- Calendar year
- Fiscal year — Ending month . . . 6
- Short year — Beginning date . . \_\_\_\_\_ Ending date . . . \_\_\_\_\_
- Check this box if the organization is enrolled in the Electronic Federal Tax Payment System (EFTPS)

**Part V – 2013 Estimated Taxes Paid**

Check this box if the organization is a private foundation

Form 990-T      Form 990-PF

Amount of 2012 overpayment credited to 2013 estimated tax . . . . . \_\_\_\_\_

Payment Quarters	Due Date	Form 990-T		Form 990-PF	
		Date Paid	Amount Paid	Date Paid	Amount Paid
1st Quarter Payment	<u>10/15/13</u>				
2nd Quarter Payment	<u>12/16/13</u>				
3rd Quarter Payment	<u>03/17/14</u>				
4th Quarter Payment	<u>06/16/14</u>				
Additional Payment 1					
Additional Payment 2					
Additional Payment 3					
Additional Payment 4					

**Part VI – Electronic Filing Information**

**IMPORTANT:** Do **not** use the Miscellaneous Statement or Additional Information if filing Form 990 or Form 990-EZ. These statements will **not** be transmitted with the return. Use Schedule O or the applicable Supplemental Information for the appropriate Schedule.

**Electronic Filing:**

- File the federal return electronically
- File Form 114 Report of Foreign Bank and Financial Accounts (FBAR) electronically

**Practitioner PIN program:**

- Sign this return electronically using the Practitioner PIN
  - ERO entered PIN
- Officer's PIN (enter any 5 numbers) . . . 52011  
 Date PIN entered . . . . . 09/18/2014

**Electronic Filing of Extensions:**

Check this box to file **Form 8868** (application for extension of time to file return) electronically

**Electronic Filing of Amended Return:**

File Amended Form 114 Report of Foreign Bank and Financial Accounts (FBAR) electronically

**Information required for Electronic Filing:**

Officer's Name . Naomi Welsh

**Electronic Filing of Amended Return:**

Check this box to file **amended return** electronically

**Part VII – Electronic Funds Withdrawal Information (Form 990PF filers only)**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Use <b>electronic funds withdrawal of federal balance due</b> (EF only)?        |
| <input type="checkbox"/> | <input type="checkbox"/> | Use <b>electronic funds withdrawal of Form 8868 balance due</b> (EF only)?      |
| <input type="checkbox"/> | <input type="checkbox"/> | Use <b>electronic funds withdrawal of amended return balance due</b> (EF only)? |

If any options selected above, enter information below, **(Review transferred information for accuracy)**

**Bank Information**

Name of Financial Institution (optional) . . . \_\_\_\_\_

Check the appropriate box . . . . .  Checking  Savings  
 Routing number . . . . . \_\_\_\_\_  
 Account number . . . . . \_\_\_\_\_

**Payment Information**

Enter the payment date to withdraw tax payment . . . . . \_\_\_\_\_  
 Balance due amount from this return . . . . . \_\_\_\_\_  
 Enter an amount to withdraw tax payment . . . . . \_\_\_\_\_  
 If partial payment is made, the remaining balance due . . . . . \_\_\_\_\_  
 Payment date for amended returns . . . . . \_\_\_\_\_  
 Balance due amount for amended returns . . . . . \_\_\_\_\_

**Part VIII – Information for Client Letter**

	Form 990-EZ or Form 990	Form 990-PF	Form 990-T
Extended Due Date . . . . .	_____	_____	_____

Letter Salutation. . Dear Northern Valley Youth Orchestras

**Part IX – Return Preparer**

Enter preparer code from Firm/Preparer Info (See Help) . . . DR  
**QuickZoom** to Firm/Preparer Info . . . . . ► \_\_\_\_\_  


---

**QuickZoom** to Form 990-EZ, Pages 1 through 4 . . . . . ► \_\_\_\_\_  
**QuickZoom** to Form 990, Page 1 . . . . . ► \_\_\_\_\_  
**QuickZoom** to Form 990-PF, Page 1 . . . . . ► \_\_\_\_\_  
**QuickZoom** to Form 990-T, Page 1 . . . . . ► \_\_\_\_\_  
**QuickZoom** to Form 990-N, e-PostCard . . . . . ► \_\_\_\_\_  
**QuickZoom** to Client Status . . . . . ► \_\_\_\_\_









**IRS e-file Signature Authorization  
for an Exempt Organization**

For calendar year 2013, or fiscal year beginning Jul 1, 2013, and ending Jun 30, 2014.

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

▶ **Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).**

**2013**

Department of the Treasury  
Internal Revenue Service

Name of exempt organization

Employer identification number

Northern Valley Youth Orchestras

45-2394716

Name and title of officer

Naomi Welsh

Executive Director

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, 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 1 line in Part I.

<b>1 a</b> Form 990 check here . . . ▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1 b</b> _____
<b>2 a</b> Form 990-EZ check here . . . ▶ <input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2 b</b> <u>72,497.</u>
<b>3 a</b> Form 1120-POL check here . . . ▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3 b</b> _____
<b>4 a</b> Form 990-PF check here . . . ▶ <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) . . . . .	<b>4 b</b> _____
<b>5 a</b> Form 8868 check here . . . ▶ <input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, Part I, line 3c or Part II, line 8c) . . . . .	<b>5 b</b> _____

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2013 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 organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's 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 organization's 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 organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature  
ERO firm name

Enter five numbers, but do not enter all zeros

on the organization's tax year 2013 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 of the organization, I will enter my PIN as my signature on the organization's tax year 2013 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.

Officer's signature ▶ \_\_\_\_\_ Date ▶ 09/18/2014

**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 . . . . . 45087376045  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed return for the organization 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 ▶ 10/30/2014

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

IRS e-file Authentication Statement

2013

Keep for your records

Table with 2 columns: Name(s) Shown on Return, Employer ID Number. Row 1: Northern Valley Youth Orchestras, 45-2394716

A - Practitioner PIN Authorization

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Form with checkboxes for 'Officer(s) entered PIN(s)' and 'ERO entered Officer's PIN'. The first checkbox is checked.

B - Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the Corporation. If the Exempt Organization furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the Exempt Organization.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers) . . . . . EFIN 450873 Self-Select PIN 76045

C - Signature of Officer

Perjury Statement:

Under penalties of perjury, I declare that I am an officer of the above Exempt Organization and that I have examined a copy of the Exempt Organization's 2013 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

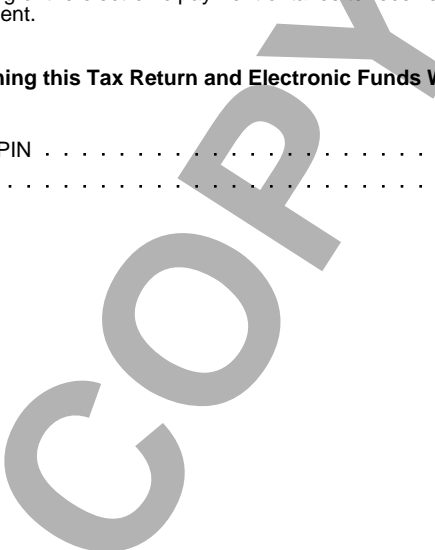
I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the Exempt Organization's return to the IRS and to receive from the IRS (a) and acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Electronic Funds Withdrawal Consent (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 Exempt Organization's Federal taxes owed on this return, and the financial institution to debit the entry to this account.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN . . . . . 52011
Date . . . . . 09/18/2014



Electronic Filing Information Worksheet

2013

Keep for your records

Name(s) shown on return Northern Valley Youth Orchestras Identifying number 45-2394716

The ERO Information below will automatically calculate based on the preparer code entered on the return.

For returns that are prepared as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP) enter the EFIN for the ERO that is responsible for this return . . . . . 450873

For returns that are marked as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP) enter a PIN for the ERO that is responsible for filing return . . . . .

ERO Name Donna Remer ERO Electronic Filers Identification Number (EFIN) 450873
ERO Address 311 S. 4th St. Ste. 113 ERO Employer Identification Number 38-3842884
City Grand Forks State ND ZIP Code 58201 ERO Social Security Number or PTIN P00449478
Country

Firm Name Remer Accounting PC Preparer Social Security Number or PTIN P00449478
Preparer Name Donna Remer Employer Identification Number 38-3842884
Address 311 S. 4th St. Ste. 113 Phone Number (701) 738-8034 Fax Number (701) 738-8035
City Grand Forks State ND ZIP Code 58201
Country Preparer E-mail Address dremer@remeraccounting.com

Part IV - Amended Returns

Enter the payment date to withdraw tax payment . . . . .
Amount you are paying with the amended return . . . . .

Check this box to file another amended return electronically
\* Select the LA Partnership, MI, NY State or NY City Amended return to file electronically.

File another Amended Form 114 Report of Foreign Bank and Financial Accounts (FBAR) electronically

Part V - Name Control

Name Control, enter here to override default . . . . . NORT

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 16 Other Expenses**

Other expenses (describe in Schedule O)

Payroll taxes	1,435.
Advertising	538.
Office expense	1,135.
Telephone	961.
Insurance	225.
Dues, Fees, Memberships	733.
Promotions	351.
Music expense	1,247.
Travel	2,037.
Meal Preparation	60.
Depreciation	1,779.
Bank Charges	8.
Fund raising expense	248.
Conference Expense	1,249.
<b>Total</b>	<b>12,006.</b>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Page 1, Part II, Line 24**

<b>Line 24 - Other Assets:</b>	<b>Beginning of Year</b>	<b>End of Year</b>
Furniture and Equipment	5,473.	6,744.
<b>Total</b>	<b>5,473.</b>	<b>6,744.</b>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Page 1, Part II, Line 26**

<b>Line 26 - Total Liabilities:</b>	<b>Beginning of Year</b>	<b>End of Year</b>
Payroll Liabilities	342.	340.
<b>Total</b>	<b>342.</b>	<b>340.</b>