

AMENDED RETURN

Short Form

Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2010

Open to Public Inspection

Form 990-EZ

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury
Internal Revenue Service

A For the 2010 calendar year, or tax year beginning January 1, 2010, and ending December 31, 20 10

B Check if applicable:

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

C Name of organization
Mountain Rescue Council, DBA Seattle Mountain Rescue

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
PO Box 67

City or town, state or country, and ZIP + 4
Seattle, WA 98111-0067

D Employer identification number
91-6049880

E Telephone number
206-270-7272

F Group Exemption Number
▶

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

I Website: ▶ www.seattlemountainrescue.org

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

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

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

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, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 52,061

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21				
Revenue	1	Contributions, gifts, grants, and similar amounts received																												9,897			
	2	Program service revenue including government fees and contracts																															
	3	Membership dues and assessments																															
	4	Investment income																													32,995		
	5a	Gross amount from sale of assets other than inventory					0																										
	b	Less: cost or other basis and sales expenses					0																										
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																														0	
	6	Gaming and fundraising events																															
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)																															
	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)									172																						
c	Less: direct expenses from gaming and fundraising events									182																							
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																															(10)	
7a	Gross sales of inventory, less returns and allowances																																
b	Less: cost of goods sold																																
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																																
8	Other revenue (describe in Schedule O)																																8,263
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																															51,145	
Expenses	10	Grants and similar amounts paid (list in Schedule O)																														0	
	11	Benefits paid to or for members																														0	
	12	Salaries, other compensation, and employee benefits																														0	
	13	Professional fees and other payments to independent contractors																														60	
	14	Occupancy, rent, utilities, and maintenance																														626	
	15	Printing, publications, postage, and shipping																														1,350	
	16	Other expenses (describe in Schedule O)																														24,396	
17	Total expenses. Add lines 10 through 16																														26,432		
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																														24,713	
	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)																														450,890	
	20	Other changes in net assets or fund balances (explain in Schedule O)																														0	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20																														475,603	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form 990-EZ (2010)

* Correcting Form 990-EZ as filed.

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	450,890	22 475,603
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O)	0	24 0
25 Total assets	450,890	25 475,603
26 Total liabilities (describe in Schedule O)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	450,890	27 475,603

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? Perform backcountry and technical search and rescue

Describe what was achieved in carrying out the organization's exempt purposes. 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 <u>Perform backcountry search and rescue, especially technical mountain rescue. Performed 72 rescues, involving 2327 rescuer hours (rescues only, excluding training and administration) and 17,500 volunteer miles driven on rescues.</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	26,432
29 _____ (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30 _____ (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) _____ (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	32	26,432

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 address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>Gordon Smith</u> Seattle Mountain Rescue, P.O. Box 67, Seattle, WA 98111	Chairman, 20 hrs/wk	0	0	0
<u>Gary Yngve</u> Seattle Mountain Rescue, P.O. Box 67, Seattle, WA 98111	Vice Chair, 10 hrs/wk	0	0	0
<u>Keith Schultz</u> Seattle Mountain Rescue, P.O. Box 67, Seattle, WA 98111	Treasurer, 5 hrs/wk	0	0	0
<u>Ron Eng</u> Seattle Mountain Rescue, P.O. Box 67, Seattle, WA 98111	Secretary, 1 hr/wk	0	0	0
<u>Russell Anshell</u> Seattle Mountain Rescue, P.O. Box 67, Seattle, WA 98111	Board Member, 5 hrs/wk	0	0	0
<u>Doug McCall</u> Seattle Mountain Rescue, P.O. Box 67, Seattle, WA 98111	Board Member, 5 hrs/wk	0	0	0
<u>Allen Gerber</u> Seattle Mountain Rescue, P.O. Box 67, Seattle, WA 98111	Board Member, 5 hrs/wk	0	0	0
<u>Steve Allen</u> Seattle Mountain Rescue, P.O. Box 67, Seattle, WA 98111	Board Member, 5 hrs/wk	0	0	0
<u>Doug Caley</u> Seattle Mountain Rescue, P.O. Box 67, Seattle, WA 98111	Board Member, 5 hrs/wk	0	0	0
<u>Bill Davis</u> Seattle Mountain Rescue, P.O. Box 67, Seattle, WA 98111	Board Member, 5 hrs/wk	0	0	0
<u>Gretchen Lentz</u> Seattle Mountain Rescue, P.O. Box 67, Seattle, WA 98111	Board Member, 5 hrs/wk	0	0	0
<u>Geoff Ferguson</u> Seattle Mountain Rescue, P.O. Box 67, Seattle, WA 98111	Board Member, 5 hrs/wk	0	0	0

Part V Other Information (Note the 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 activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		<input checked="" type="checkbox"/>
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)		<input checked="" type="checkbox"/>
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		
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		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
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? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
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 ▶ 0		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed. ▶ None		
42a	The organization's books are in care of ▶ Sarah Weese Telephone no. ▶ 206-898-8220 Located at ▶ 1808 200th Pl SW, Lynnwood, WA 98036 ZIP + 4 ▶ 98036-7021		
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)?	Yes	No
	If "Yes," enter the name of the foreign country: ▶		<input checked="" type="checkbox"/>
	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.?		<input checked="" type="checkbox"/>
	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		<input type="checkbox"/>
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
c	Did the organization receive any payments for indoor tanning services during the year?		<input checked="" type="checkbox"/>
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		

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?		✓
a	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)		✓
45a			✓
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		✓
46			✓

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts 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? If "Yes," complete Schedule C, Part II		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?		✓
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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
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 address of each independent contractor paid more than \$100,000	(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.

Sign Here	Original signed and dated by Gary Yngve	Date
	Signature of officer	
	Gary Yngve, Chairman	Type or print name and title

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

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