

Short Form
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
 (except black lung benefit trust or private foundation)

2008

Department of the Treasury
Internal Revenue Service

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 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.

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning _____, **2008**, and ending _____,

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C SILVER CITY FIRE AND RESCUE, INC. 11618 EMERALD ROAD NAMPA, ID 83686-9210	D Employer identification number 20-3770533 E Telephone number 208-466-5064 F Group Exemption Number ▶
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: Cash Accrual
Other (specify) ▶

I Website: ▶ WWW.SILVERCITYFIREANDRESCUE.ORG

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

J Organization type (check only one) — 501(c) (3) (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 117,016.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

	1 Contributions, gifts, grants, and similar amounts received	1	106,399.
	2 Program service revenue including government fees and contracts	2	981.
	3 Membership dues and assessments	3	
	4 Investment income	4	237.
REVENUE	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	6,905.
	c Gain or (loss) from sale of assets other than inventory (Subtract ln 5b from ln 5a) (att sch.)	5c	-6,905.
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b Less: direct expenses other than fundraising expenses	6b	
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a Gross sales of inventory, less returns and allowances	7a	9,399.
	b Less: cost of goods sold	7b	5,654.
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	3,745.
	8 Other revenue (describe ▶ _____)	8	
	9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	104,457.
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ▶ SEE STATEMENT 2)	16	52,973.
	17 Total expenses (add lines 10 through 16)	17	52,973.
ASSETS	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	51,484.
	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	80,340.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	131,824.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	63,659.	10,174.
23 Land and buildings		
24 Other assets (describe ▶ SEE STATEMENT 3)	72,608.	124,898.
25 Total assets	136,267.	135,072.
26 Total liabilities (describe ▶ SEE STATEMENT 4)	55,927.	3,248.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	80,340.	131,824.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. SEE STATEMENT 9

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
49b If 'Yes,' was the related organization(s) a section 527 organization?.....	<input type="checkbox"/>	<input type="checkbox"/>

50 Complete this table for the 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 and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000..... ▶				

51 Complete this table for the 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		
Total number of other independent contractors receiving over \$100,000..... ▶		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer _____ Date _____

▶ Type or print name and title. _____

Paid Preparer's Use Only

Preparer's signature ▶ CARL ASHMEAD	Date	Check if self-employed ▶ <input checked="" type="checkbox"/>	Preparer's Identifying Number (See instructions) P00398115
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ ASHMEAD & ASSOCIATES, PLLC 124 12TH AVE. RD. NAMPA, ID 83686	EIN ▶ 20-1705847	Phone no. ▶ (208) 466-1284	

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

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)			76,843.	96,745.	106,399.	279,987.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						0.
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						0.
4 Total. Add lines 1-3.	0.	0.	76,843.	96,745.	106,399.	279,987.
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).						0.
6 Public support. Subtract line 5 from line 4.						279,987.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4.	0.	0.	76,843.	96,745.	106,399.	279,987.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.				216.	237.	453.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.				2,973.	3,745.	6,718.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 Total support. Add lines 7 through 10.						287,158.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input checked="" type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)).	14	%
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f.	15	%
16a 33-1/3 support test – 2008. 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 stop here. The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
b 33-1/3 support test – 2007. 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 stop here. The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
17a 10%-facts-and-circumstances test – 2008. 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 stop here. 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 10%-facts-and-circumstances test – 2007. 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 stop here. 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 Private foundation. 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.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b.						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (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

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33-1/3 support tests – 2008. 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 – 2007. If the organization did not check a box on line 14 or 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. ▶

SILVER CITY FIRE AND RESCUE, INC.

20-3770533

STATEMENT 1
FORM 990-EZ, PART I, LINE 5C
NET GAIN (LOSS) FROM NONINVENTORY SALES

OTHER ASSETS

DESCRIPTION:	1984 CHEVY PU W/PUMP		
DATE ACQUIRED:	4/14/2006		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	VARIOUS		
TO WHOM SOLD:			
GROSS SALES PRICE:		0.	
COST OR OTHER BASIS:		2,500.	
BASIS METHOD:	COST		
DEPRECIATION:		1,083.	
			GAIN (LOSS) -1,417.
DESCRIPTION:	3 AED'S, LAERDAL HEARTSTR		
DATE ACQUIRED:	10/20/2006		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	VARIOUS		
TO WHOM SOLD:			
GROSS SALES PRICE:		0.	
COST OR OTHER BASIS:		3,000.	
BASIS METHOD:	COST		
DEPRECIATION:		679.	
			GAIN (LOSS) -2,321.
DESCRIPTION:	1988 CHEV VAN		
DATE ACQUIRED:	7/31/2006		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	VARIOUS		
TO WHOM SOLD:			
GROSS SALES PRICE:		0.	
COST OR OTHER BASIS:		3,000.	
BASIS METHOD:	COST		
DEPRECIATION:		1,100.	
			GAIN (LOSS) -1,900.
DESCRIPTION:	SURPLUS COMPUTER		
DATE ACQUIRED:	3/29/2006		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	VARIOUS		
TO WHOM SOLD:			
GROSS SALES PRICE:		0.	
COST OR OTHER BASIS:		400.	
BASIS METHOD:	COST		
DEPRECIATION:		113.	
			GAIN (LOSS) -287.
DESCRIPTION:	1978 FORD F150 4WD PU		
DATE ACQUIRED:	7/01/2007		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	VARIOUS		
TO WHOM SOLD:			
GROSS SALES PRICE:		0.	
COST OR OTHER BASIS:		1,200.	
BASIS METHOD:	COST		
DEPRECIATION:		220.	
			GAIN (LOSS) -980.

SILVER CITY FIRE AND RESCUE, INC.

20-3770533

STATEMENT 1 (CONTINUED)
FORM 990-EZ, PART I, LINE 5C
NET GAIN (LOSS) FROM NONINVENTORY SALES

TOTAL GAIN (LOSS) OTHER ASSETS	\$	<u>-6,905.</u>
TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES	\$	<u><u>-6,905.</u></u>

STATEMENT 2
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

DEPRECIATION	\$	23,195.
GRANT EXPENSE		16,585.
INSURANCE		2,830.
LICENSES & PROFESSIONAL		1,788.
OFFICE & NEWSLETTER		1,703.
SUPPLIES		2,615.
TRAINING		2,277.
VEHICLE EXPENSE		1,980.
TOTAL	\$	<u><u>52,973.</u></u>

STATEMENT 3
FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS RECEIVABLE	\$ 1,024.	\$ 0.
AUTOMOBILES	20,605.	62,815.
MACHINERY AND EQUIPMENT	50,979.	62,083.
TOTAL	<u>\$ 72,608.</u>	<u>\$ 124,898.</u>

STATEMENT 4
FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 55,927.	\$ 3,248.
TOTAL	<u>\$ 55,927.</u>	<u>\$ 3,248.</u>

STATEMENT 5
FORM 990-EZ, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO PROVIDE FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES.

**STATEMENT 6
FORM 990-EZ, PART III, LINE 28
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

PROVIDE EMERGENCY MEDICAL SERVICES AS A LICENSED, NON-TRANSPORT, BASIC LIFE SUPPORT UNIT STAFFED BY 10 VOLUNTEER FIRST RESPONDERS. IN SERVICE 24/7 WHEN ROADS ARE NOT CLOSED DUE TO SNOW, FOR A TOTAL OF 171 DAYS OF SERVICE. SAVED ONE LIFE; BETTERED OUTCOMES FOR 9 MORE PATIENTS.

**STATEMENT 7
FORM 990-EZ, PART III, LINE 29
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

STRUCTURE FIRE PROTECTION PROVIDED FOR 80 HISTORIC STRUCTURES IN CIRCA 1863 MINING TOWN ON NATIONAL REGISTER OF HISTORIC PLACES. STAFFED BY NINE TRAINED VOLUNTEERS EQUIPPED WITH FIVE FIRE TRUCKS. RESPONDED TO THREE FIRE CALLS.

**STATEMENT 8
FORM 990-EZ, PART III, LINE 30
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

WILDLAND FIRE PROTECTION PROVIDED FOR WILDLAND URBAN INTERFACE SURROUNDING CIRCA 1863 MINING TOWN. SIX TRAINED VOLUNTEERS WORKED TO REDUCE FUEL LOADS AND PROVIDE DEFENSIBLE SPACE TO PROTECT HISTORIC STRUCTURES, RESIDENTS, AND VISITORS FROM FIRE DANGER.

**STATEMENT 9
FORM 990-EZ, PART VI
REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?..... NO
(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?..... NO

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2008

For calendar year 2008 or other tax year beginning _____, 2008,
and ending _____, _____
▶ See separate instructions.

Open to Public Inspection for
501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

<p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section</p> <table style="width:100%;"> <tr> <td><input checked="" type="checkbox"/> 501(c)(3)</td> <td><input type="checkbox"/> 220(e)</td> </tr> <tr> <td><input type="checkbox"/> 408(e)</td> <td><input type="checkbox"/> 530(a)</td> </tr> <tr> <td><input type="checkbox"/> 408A</td> <td></td> </tr> <tr> <td><input type="checkbox"/> 529(a)</td> <td></td> </tr> </table>	<input checked="" type="checkbox"/> 501(c)(3)	<input type="checkbox"/> 220(e)	<input type="checkbox"/> 408(e)	<input type="checkbox"/> 530(a)	<input type="checkbox"/> 408A		<input type="checkbox"/> 529(a)		Print or Type	<p>SILVER CITY FIRE AND RESCUE, INC. 11618 EMERALD ROAD NAMPA, ID 83686-9210</p>	<p>D Employer identification number (Employees' trust, see instructions for Block D.) 20-3770533</p> <p>E Unrelated business activity codes (See instructions for Block E.)</p>
<input checked="" type="checkbox"/> 501(c)(3)	<input type="checkbox"/> 220(e)										
<input type="checkbox"/> 408(e)	<input type="checkbox"/> 530(a)										
<input type="checkbox"/> 408A											
<input type="checkbox"/> 529(a)											

<p>C Book value of all assets at end of year 135,072.</p>	<p>F Group exemption number (See instructions for Block F.) ▶</p> <p>G Check organization type ▶</p> <table style="width:100%;"> <tr> <td><input type="checkbox"/> 501(c) corporation</td> <td><input checked="" type="checkbox"/> 501(c) trust</td> <td><input type="checkbox"/> 401(a) trust</td> <td><input type="checkbox"/> Other trust</td> </tr> </table>	<input type="checkbox"/> 501(c) corporation	<input checked="" type="checkbox"/> 501(c) trust	<input type="checkbox"/> 401(a) trust	<input type="checkbox"/> Other trust
<input type="checkbox"/> 501(c) corporation	<input checked="" type="checkbox"/> 501(c) trust	<input type="checkbox"/> 401(a) trust	<input type="checkbox"/> Other trust		

H Describe the organization's primary unrelated business activity.
▶

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
If 'Yes,' enter the name and identifying number of the parent corporation. . . . ▶

J The books are in care of ▶ **JAN HYSLOP** Telephone number ▶ **208-466-5064**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales . . . <u>9,399.</u>			
b Less returns and allowances c Balance ▶	1 c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4 a Capital gain net income (attach Schedule D)	4 a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4 b		
c Capital loss deduction for trusts	4 c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Sch G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions; attach schedule.)	12		
13 Total. Combine lines 3 through 12	13		
	3,982.	0.	3,982.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14		
15 Salaries and wages	15		
16 Repairs and maintenance	16		
17 Bad debts	17		
18 Interest (attach schedule)	18		
19 Taxes and licenses	19		
20 Charitable contributions (See instructions for limitation rules.)	20		
21 Depreciation (attach Form 4562)	21		
22 Less depreciation claimed on Schedule A and elsewhere on return	22 a		
23 Depletion	23		
24 Contributions to deferred compensation plans	24		
25 Employee benefit programs	25		
26 Excess exempt expenses (Schedule I)	26		
27 Excess readership costs (Schedule J)	27		
28 Other deductions (attach schedule)	28		
29 Total deductions. Add lines 14 through 28	29		
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30		3,982.
31 Net operating loss deduction (limited to the amount on line 30)	31		
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32		3,982.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33		1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34		2,982.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here. <input type="checkbox"/> . See instructions and: a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____ b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____ c Income tax on the amount on line 34 ▶		35c	
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input checked="" type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) ▶		36	526.
37 Proxy tax. See instructions ▶		37	
38 Alternative minimum tax. ▶		38	
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies ▶		39	526.

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a		
b Other credits (see instructions)	40b		
c General business credit. Check here and indicate which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) ▶ _____	40c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	40d		
e Total credits. Add lines 40a through 40d	40e		0.
41 Subtract line 40e from line 39	41		526.
42 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611... <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	42		
43 Total tax. Add lines 41 and 42	43		526.
44a Payments: A 2007 overpayment credited to 2008	44a		
b 2008 estimated tax payments	44b	526.	
c Tax deposited with Form 8868	44c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	44d		
e Backup withholding (see instructions)	44e		
f Other credits and payments: <input type="checkbox"/> Form 2439 _____ <input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ Total ... ▶	44f		
45 Total payments. Add lines 44a through 44f	45		526.
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached. ▶ <input checked="" type="checkbox"/>	46		13.
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed. ▶	47		13.
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid	48		
49 Enter the amount of line 48 you want: Credited to 2009 estimated tax ▶ Refunded ▶	49		

Part V Statements Regarding Certain Activities and Other Information (see instructions.)

1 At any time during the 2008 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here. ▶	Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? ... If YES, see the instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 0.		

Schedule A – Cost of Goods Sold. Enter method of inventory valuation ▶

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3 Cost of labor	3				
4a Additional section 263A costs (attach schedule)	4a		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
b Other costs (attach sch)	4b				
5 Total. Add lines 1 through 4b	5				

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 _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only

Preparer's signature ▶ **CARL ASHMEAD** Date _____ Check if self-employed Preparer's SSN or PTIN **P00398115**

Firm's name (or yours if self-employed), address, and ZIP code ▶ **ASHMEAD & ASSOCIATES, PLLC** EIN **20-1705847**
124 12TH AVE. RD.
NAMPA, ID 83686 Phone no. **(208) 466-1284**

Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

1 Description of property		2 Rent received or accrued	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)		
(1)			
(2)			
(3)			
(4)			
Total		Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B). ▶

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A). ▶

Schedule E – Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals		Enter here and on page 1, Part I, line 7, column (A).		Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions included in column 8. ▶				

Schedule F – Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1 Name of Controlled Organization	2 Employer Identification Number	Exempt Controlled Organizations				
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations		7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)						
(2)						
(3)						
(4)						
Totals				Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, part I, line 8, column (B).	

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
Totals	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals	Enter here and on page 1, Part I, line 10, column (A).	Enter here and on page 1, Part I, line 10, column (B).				Enter here and on page 1, Part II, line 26.

Schedule J – Advertising Income (See instructions.)

Part I Income From Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
(5) Totals from Part I						
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, column (A).	Enter here and on page 1, Part I, line 11, column (B).				Enter here and on page 1, Part II, line 27.

Schedule K – Compensation of Officers, Directors, and Trustees (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		0%	
		0%	
		0%	
		0%	

Total. Enter here and on page 1, Part II, line 14. ▶

Underpayment of Estimated Tax by Corporations

▶ See separate instructions.
▶ Attach to the corporation's tax return.

2008

Name: **SILVER CITY FIRE AND RESCUE, INC.** Employer identification number: **20-3770533**

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment			
1	Total tax (see instructions)	1	526.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1		
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method		
2c	Credit for federal tax paid on fuels (see instructions)		
2d	Total. Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	526.
4	Enter the tax shown on the corporation's 2007 income tax return (see instructions). Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5.	4	332.
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3.	5	332.

Part II Reasons for Filing – Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220, even if it does not owe a penalty (see instructions).	
<input type="checkbox"/>	6 The corporation is using the adjusted seasonal installment method.
<input type="checkbox"/>	7 The corporation is using the annualized income installment method.
<input type="checkbox"/>	8 The corporation is a 'large corporation' figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment		(a)	(b)	(c)	(d)	
9	Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990 – PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	4/15/08	6/15/08	9/15/08	12/15/08
10	Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 5 above in each column	10	83.	83.	83.	83.
11	Estimated tax paid or credited for each period (see instructions). For column (a) only, enter the amount from line 11 on line 15	11				
Complete lines 12 through 18 of one column before going to the next column.						
12	Enter amount, if any, from line 18 of the preceding column	12				
13	Add lines 11 and 12	13				
14	Add amounts on lines 16 and 17 of the preceding column	14		83.	166.	249.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	0.	0.	0.	0.
16	If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		83.	166.	
17	Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	83.	83.	83.	83.
18	Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to **Part IV** on page 2 to figure the penalty. Do not go to **Part IV** if there are no entries on line 17 – no penalty is owed.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see instructions). (Form 990-PF and Form 990-T filers: Use 5th month instead of 3rd month.)	19 5/15/09	5/15/09	5/15/09	5/15/09
20 Number of days from due date of installment on line 9 to the date shown on line 19.	20 395	334	242	151
21 Number of days on line 20 after 4/15/2008 and before 7/1/2008.	21 76	15		
22 Underpayment on line 17 \times $\frac{\text{Number of days on line 21}}{366} \times 6\%$	22 1.03	0.20		
23 Number of days on line 20 after 6/30/2008 and before 10/1/2008.	23 92	92	15	
24 Underpayment on line 17 \times $\frac{\text{Number of days on line 23}}{366} \times 5\%$	24 1.04	1.04	0.17	
25 Number of days on line 20 after 9/30/2008 and before 1/1/2009.	25 92	92	92	16
26 Underpayment on line 17 \times $\frac{\text{Number of days on line 25}}{366} \times 6\%$	26 1.25	1.25	1.25	0.22
27 Number of days on line 20 after 12/31/2008 and before 4/1/2009.	27 90	90	90	90
28 Underpayment on line 17 \times $\frac{\text{Number of days on line 27}}{365} \times 5\%$	28 1.02	1.02	1.02	1.02
29 Number of days on line 20 after 3/31/2009 and before 7/1/2009.	29 45	45	45	45
30 Underpayment on line 17 \times $\frac{\text{Number of days on line 29}}{365} \times 4\%$	30 0.41	0.41	0.41	0.41
31 Number of days on line 20 after 6/30/2009 and before 10/1/2009.	31			
32 Underpayment on line 17 \times $\frac{\text{Number of days on line 31}}{365} \times \%$	32			
33 Number of days on line 20 after 9/30/2009 and before 1/1/2010.	33			
34 Underpayment on line 17 \times $\frac{\text{Number of days on line 33}}{365} \times \%$	34			
35 Number of days on line 20 after 12/31/2009 and before 2/16/2010.	35			
36 Underpayment on line 17 \times $\frac{\text{Number of days on line 35}}{365} \times \%$	36			
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 4.75	3.92	2.85	1.65
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 33; or the comparable line for other income tax returns.	38			13.

*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.