



Department of the Treasury
Internal Revenue Service

1992

Returns for Organizations Exempt From Income Tax

Under Section 501(c)(4) of the Internal Revenue Code

This package contains the following forms and related instructions:

Form 990EZ

Form 990

Form 990-T

Form 990-W

All forms are placed in the center of this package for easy removal. Also enclosed is a completed sample Form 990EZ and its supplemental instructions.

Form 990EZ is enclosed for use by organizations with gross receipts of less than \$100,000 for the year *and* total assets of less than \$250,000 at the end of the year. These smaller organizations will find this form easier to complete than Form 990.

The organization is not required to file Form 990 (or Form 990EZ) with the IRS if its gross receipts normally are not more than \$25,000. State filing requirements may differ; therefore, the organization may still be required to file Form 990 (or Form 990EZ) with one or more states even though it is not required to file with the IRS. Organizations in this category should consult appropriate state officials to determine their specific filing requirements.

Organizations that are eligible to receive tax deductible contributions are listed in **Publication 78**, Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986. An organization may be removed

from this listing if our records show that it is required to file Form 990 (or Form 990EZ), but it does not file a return or advise us that it is no longer required to file. However, contributions to such an organization may continue to be deductible by the general public until the IRS publishes a notice to the contrary in the Internal Revenue Bulletin.

IRS will assess penalties for an incomplete or incorrect return. Organizations failing to file a complete return will receive a letter requesting the missing information. If missing or correct information is not furnished or reasonable cause is not established, the organization will be assessed the \$10 per day penalty under section 6652(c)(1). Accordingly, we caution you to make certain that the return is complete and correct and urge you to respond promptly to any letter requests for missing information.

An organization must make its Form 990 (or Form 990EZ) available for public inspection, including all attachments and schedules, but excluding the organization's schedule of contributors. Certain organizations must also make their application for exemption available for public inspection (see instructions).

An organization that is eligible to receive deductible charitable contributions should advise its patrons of the amount deductible for Federal income tax purposes.

An organization that is not eligible to receive deductible charitable contributions must include, in any fundraising solicitation, an express statement that contributions or gifts to the organization are not deductible as charitable contributions.

Internal Revenue Service

WADC-9999

Rancho Cordova, CA 95743-9999

Official Business

Penalty for Private Use, \$300

Peel off the label and place it in the address area of the Form 990 (or 990EZ) you file. If someone else prepares the return, please give the preparer the preaddressed label and the envelope and ask the preparer to use them. Make necessary corrections on the label.



Bulk Rate

Postage and Fees Paid
Internal Revenue Service

Permit No. G-48

Package 990-3

Cat. No. 50004Y

Supplemental Instructions and a Completed Sample of Form 990EZ

This part of the instructions provides a set of facts and a filled-in example to assist you in preparing a complete and accurate Form 990EZ for 1992.

To avoid having to respond to requests for missing information, please be sure to complete all applicable line items; to answer "Yes," "No," or "N/A" (not applicable) to each question on the return; to make an entry (including "-0-" when appropriate) on all total lines; and to enter "None" or "N/A" if an entire part of Form 990EZ does not apply. If one or more applicable line items are not completed, we will consider the return incomplete and contact the organization for the missing information. The penalty of \$10 a day for failure to file a return under section 6652(c) also applies if a return is submitted with required information missing.

The illustrated example of a completed Form 990EZ for 1992 was prepared using the following facts.

The Raccoons Club of Southern Maryland was chartered on January 4, 1957, as an affiliate of the National Order of Raccoons, which received a ruling letter dated February 28, 1958, recognizing the Order and its affiliated local chapters as exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Members of the local chapters receive a monthly magazine, club pins, and other items from the national organization. The club operates primarily as a community service organization.

The club is on a calendar year basis. Assets of the organization at the beginning of 1992 consisted of a savings account of \$7,500 and cash in a checking account of \$975. The savings account earned \$300 interest during the year, which was added to the account balance. There was \$2,400 in the checking account at the end of the year.

The club does not maintain any offices and has no employees. All activities of the club are carried out by members and volunteers. The books and records are maintained by the treasurer of the club who is elected from the membership. Mr. Daniel Bell of Route 4, Box 181, Bay City, Maryland 20602 was treasurer in 1992.

The club has 110 members who meet monthly at a local restaurant for lunch and to conduct necessary business. No meetings are held in two months out of the year. The restaurant was paid \$495 per month, for each of the ten months, to provide 110 lunches. The membership dues include provision for these luncheons at cost.

An annual community carnival is held July 2 through 4. A raffle of an automobile concludes the event on the evening of July 4. A concessionaire operates the carnival midway rides, while food booths and other activities are operated by members and other volunteers. Proceeds of this affair provide the principal means by which the club carries out its community service projects. The concessionaire receives 60% of the gross receipts from the rides.

Receipts for the year consisted of:

Food and game booths at carnival	\$13,950
Gross receipts from carnival rides	23,175
Raffle of automobile	29,175
Interest on savings account	300
Membership dues and assessments	11,550
Contributions in carnival "wishing well"	150
	<u>\$78,300</u>

Expenses and disbursements for the year consisted of:

Grants and similar amounts paid:	
Food and lodging for a family—Fire damaged home	\$1,012
Replacement of furniture—Fire damaged home	1,463
Prescription drugs—16 senior citizens	2,175
Medical bills—3 senior citizens	2,400
Bay City Little League Baseball	3,750
Bay City Midget Football	3,750
Bay City—Grandstand for recreation field	10,500
Per capita fee to National Order of Raccoons	4,125
Total	<u>\$29,175</u>

Expense of members' monthly meetings	4,950
Cost of automobile used in raffle and raffle tickets	21,300
Cost of food, etc., sold at carnival	4,200
Concessionaire's fee	13,905
Legal fees	180
Printing, publications, and postage expenses	990
Travel and conference expenses	1,875
Total expenses and disbursements	<u>\$76,575</u>

Using the information outlined here, we are able to fill in Form 990EZ. We suggest that you familiarize yourself with the facts and the sample return before preparing your organization's return.

Form 990EZ, Part I

Line 1.—We have entered the contributions received during the course of the carnival, a special fundraising event. These contributions should not be reported as part of the revenue from the special fundraising event.

Line 3.—We have entered the total membership dues and assessments. Because of the benefits received by the members from the national and local organization (magazine, pins, monthly luncheons, etc.), we have not classified these membership dues as contributions. See the Form 990EZ instructions for line 3 for information about reporting membership dues as contributions.

Line 4.—We have entered the amount of interest received as investment income for the year.

Line 6.—We have combined the carnival and the raffle (the two special fundraising events conducted in 1992). We have indicated the total receipts and expenses from these activities. All of the expenses of these special fundraising events are reportable on line 6b and none on line 7b, even though some of the expenses represent cost of goods sold. The combined net income from the two events is reported on line 6c.

Line 9.—We have entered the total of lines 1 through 8.

Line 10.—We have entered the total of grants and similar amounts paid. We have included the amount of the per capita dues paid to the organization's national affiliate.

Line 13.—We have entered the total for professional fees for legal services. A legal opinion was sought to determine whether or not the club members would be individually liable for the debts of the club, which is an unincorporated association.

Line 15.—We have entered the total for printing, publications, and postage expenses.

Line 16.—We have entered and described "Other expenses,"—expenses of members' monthly meetings, and the costs of travel and conferences.

Lines 17 and 18 are self-explanatory.

Line 19.—We have entered the net assets balance at the beginning of the year from line 27, column (A) of Part II.

Line 21.—We have entered the total of lines 18, 19, and 20. This computed net assets figure agrees with the end-of-year net assets balance from line 27, column (B) of Part II.

Form 990EZ, Part II

We prepared beginning and end-of-year balance sheets using the information given.

Form 990EZ, Part III

We listed the organization's two program services and indicated the expenses attributable to each.

Form 990EZ, Part IV

We have entered the name, address, and the other required information for each officer and director, even though each of them serves without compensation. (Note: For the sake of brevity, specific names, addresses, titles, and hours worked were not given in the statement of facts.)

Form 990EZ, Part V

Lines 33 through 38.—From the facts given, the appropriate answer to each of these questions was "No," "N/A," or "-0-."

Lines 39 and 42 do not apply because the club is a section 501(c)(4) organization.

Short Form

OMB No. 1545-1150

Form **990EZ****Return of Organization Exempt From Income Tax**
Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) charitable trust

▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

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

1992**This Form is
Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**A For the calendar year 1992, or fiscal year beginning , 1992, and ending , 19**

Please use IRS label or print or type. See Specific Instructions.	B Name of organization Raccoons Club of Southern Maryland		C Employer identification number 52 : 7654321
	Number and street (or P.O. box no., if mail is not delivered to street address)	Room/suite	D State registration number N/A
	City, town, or post office, state, and ZIP code Bay City, MD 20602		E Enter four-digit group exemption number (GEN)

F Check type of organization—Exempt under section ▶ ☒ 501(c) (4) (insert number), OR ▶ ☐ section 4947(a)(1) charitable trust**G Check** ▶ ☐ if exemption application pending.**H Check** ▶ ☐ if address changed.**I Accounting method:** ☒ Cash ☐ Accrual ☐ Other (specify) ▶**J Check** ▶ ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, the organization should file a return without financial data. **Some states require a complete return.****K Enter the organization's 1992 gross receipts (add back lines 5b, 6b, and 7b, to line 9) ▶ \$ 78,300**
If \$100,000 or more, the organization must file Form 990 instead of Form 990EZ.**Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1 Contributions, gifts, grants, and similar amounts received (attach schedule—see instructions)	1	150
	2 Program service revenue	2	- 0 -
	3 Membership dues and assessments (see instructions)	3	11,550
	4 Investment income	4	300
	5a Gross amount from sale of assets other than inventory	5a	- 0 -
	b Less: cost or other basis and sales expenses	5b	- 0 -
	c Gain or (loss) (line 5a less line 5b) (attach schedule)	5c	- 0 -
	6 Special events and activities (attach schedule—see instructions):		
	a Gross revenue (not including \$ 150 of contributions reported on line 1)	6a	66,300
b Less: direct expenses	6b	39,405	
c Net income or (loss) (line 6a less line 6b)	6c	26,895	
7a Gross sales less returns and allowances	7a	- 0 -	
b Less: cost of goods sold	7b	- 0 -	
c Gross profit or (loss) (line 7a less line 7b)	7c	- 0 -	
8 Other revenue (describe ▶ None)	8	- 0 -	
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ▶	9	38,895	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	29,175
	11 Benefits paid to or for members	11	- 0 -
	12 Salaries, other compensation, and employee benefits	12	- 0 -
	13 Professional fees and other payments to independent contractors	13	180
	14 Occupancy, rent, utilities, and maintenance	14	- 0 -
	15 Printing, publications, postage, and shipping	15	990
	16 Other expenses (describe ▶ Monthly meetings and conferences)	16	6,825
	17 Total expenses (add lines 10 through 16) ▶	17	37,170
Net Assets	18 Excess or (deficit) for the year (line 9 less line 17)	18	1,725
	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	8,475
	20 Other changes in net assets or fund balances (attach explanation)	20	- 0 -
	21 Net assets or fund balances at end of year (combine lines 18 through 20) (must agree with line 27, column (B)) ▶	21	10,200

Part II Balance Sheets—If Total assets on line 25, column (B) are \$250,000 or more, Form 990 must be filed instead of Form 990EZ.

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	8,475	10,200
23 Land and buildings	- 0 -	- 0 -
24 Other assets (describe ▶ None)	- 0 -	- 0 -
25 Total assets	8,475	10,200
26 Total liabilities (describe ▶ None)	- 0 -	- 0 -
27 Net assets or fund balances (column (B) must agree with line 21)	8,475	10,200

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Cat. No. 10642I

Form **990EZ** (1992)

Part III Statement of Program Service Accomplishments—(see instructions)**Expenses**

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

Describe what was achieved in carrying out the organization's exempt purposes. Fully describe the services provided, the number of persons benefited, or other relevant information for each program title.

28 Grants for community benefits projects

(The three grants made are listed in the schedule for line 10.)

(Grants \$ **18,000**)**18,000****29 Financial aid to individuals (food, lodging, furniture, prescription drugs, payment of medical bills) were provided to one needy family and 19 senior citizens.**(Grants \$ **7,050**)**7,050****30**

(Grants \$)

31 Other program services (attach schedule)

(Grants \$)

32 Total program service expenses (add lines 28 through 31) **\$25,050****Part IV List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated. See instructions.)

(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	(E) Expense account and other allowances
Moe Williams, 221 Garner Ave. Bay City, MD 20602	President/Director 10 hrs./wk.	-0-	-0-	-0-
Harold McDermott, 305 Mattingly Way Bay City, MD 20602	Vice Pres./Director 5 hrs./wk.	-0-	-0-	-0-
John Hanna, 8100 Butler Ave. Forest Park, MD 20601	Secretary/Director 15 hrs./wk.	-0-	-0-	-0-
Daniel Bell, Route 4, Box 181 Bay City, MD 20602	Treasurer 10 hrs./wk.	-0-	-0-	-0-

Part V Other Information—Section 501(c)(3) organizations and section 4947(a)(1) charitable trusts must also complete and **attach Schedule A (Form 990)**. (See General Instruction D1.)

Yes No

33 Did the organization engage in any activity not previously reported to the Internal Revenue Service?
If "Yes," attach a detailed description of each activity.

X

34 Were any changes made to the organizing or governing documents but not reported to the IRS?
If "Yes," attach a conformed copy of the changes.

X

35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.**a** Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . .

X

b If "Yes," has it filed a tax return on **Form 990-T**, Exempt Organization Business Income Tax Return, for this year? . . .

N/A

36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) . . .
If "Yes," attach a statement as described in the instructions.

X

37a Enter amount of political expenditures, direct or indirect, as described in the instructions. **37a** -0-**b** Did the organization file **Form 1120-POL**, U.S. Income Tax Return for Certain Political Organizations, for this year? . . .

X

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee, OR were any such loans made in a prior year and still unpaid at the start of the period covered by this return? . . .

X

b If "Yes," attach the schedule specified in the instructions and enter the amount involved **38b** N/A**39 Section 501(c)(7) organizations.**—Enter:**a** Initiation fees and capital contributions included on line 9 **39a** N/A**b** Gross receipts, included on line 9, for public use of club facilities (see instructions). **39b** N/A**c** Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (If "Yes," attach statement; see instructions.)

N/A

40 List the states with which a copy of this return is filed. **None****41** The books are in care of **Daniel Bell** Telephone no. **(555) 645-0010**Located at **Route 4, Box 181, Bay City, MD** ZIP code **20602****42 Section 4947(a)(1) charitable trusts filing Form 990EZ in lieu of Form 1041**, U.S. Fiduciary Income Tax Return.—Check here ☐
and enter the amount of tax-exempt interest received or accrued during the tax year . . . **42** N/A**Please 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 officer) is based on all information of which preparer has any knowledge.

Signature of officer

3-14-93
Date**Treasurer**
Title**Paid Preparer's Use Only**

Preparer's signature

Date

Check if self-employed ☐

Firm's name (or yours if self-employed) and address

ZIP code

Raccoons Club of Southern Maryland
EIN: 52-7654321

Form 990EZ (1992)

Part I, Line 6

<u>Event</u>	<u>Gross Receipts</u>	<u>Contributions</u>	<u>Gross Revenue</u>	<u>Expenses</u>	<u>Net Income</u>
Carnival	\$37,275	\$150	\$37,125	\$18,105	\$19,020
Raffle	29,175	-0-	29,175	21,300	7,875
Total	<u>\$66,450</u>	<u>\$150</u>	<u>\$66,300</u>	<u>\$39,405</u>	<u>\$26,895</u>

Part I, Line 10--Grants and similar amounts paid.--

Payments to affiliates: Per capita fees paid to the National Order of Raccoons, 1241 Berwick St., Rensselaer, NY 12033, for use in its national program	\$4,125
Specific assistance to individuals for: Food, medical bills, temporary lodging, and disaster relief	7,050
Bay City Little League	3,750
Bay City Midget Football	3,750
Bay City Recreation Field--Grandstand	10,500
Total	<u>\$29,175</u>

Part V, Line 35--Receipts from business activities not reported on Form 990-T.--

The carnival, and the raffle held in connection with it, are the club's two special fundraising events. The income from these annual events is not reported on Form 990-T because these events are not regularly carried on.