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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2007

Open to Public
Inspection

► Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 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.

A For the 2007 calendar year, or tax year beginning **6/01/07**, and ending **5/31/08**

B	Check if applicable Address change Name change Initial return Termination Amended return Application pending	C Name of organization Savannah Bar Association	D Employer identification number 58-1904675
		Number and street (or P O box, if mail is not delivered to street address) P. O. Box 9762	Room/suite
		City or town, state or country, and ZIP + 4 Savannah GA 31412	F Group Exemption Number ►

● 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: ►

J Organization type (check only one) 501(c) (**6**) (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 \$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 \$100,000 or more, file Form 990 instead of Form 990-EZ ► **\$ 71,823****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 55 of the instructions.)**

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	3,655
	2 Program service revenue including government fees and contracts	2	16,212
	3 Membership dues and assessments	3	51,800
	4 Investment income	4	156
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory Subtract line 5b from line 5a (attach schedule)	5c	
	6 Special events and activities (attach schedule) If any amount is from gaming, check here ► <input type="checkbox"/>	6a	
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6b	
	b Less direct expenses other than fundraising expenses	6c	
	c Net income or (loss) from special events and activities Subtract line 6b from line 6a	7a	
	7a Gross sales of inventory, less returns and allowances	7b	
	b Less cost of goods sold	7c	
	c Gross profit or (loss) from sales of inventory Subtract line 7b from line 7a	8	
	8 Other revenue (describe ►)	9	71,823
	9 Total revenue Add lines 1, 2, 3, 4, 5a, 6a, 7a, and 8	10	
	10 Grants and similar amounts paid (attach schedule)	11	
11 Benefits paid to or for members	12		
12 Salaries, other compensation, and employee benefits	13	595	
13 Professional fees and other payments to independent contractors	14	3,146	
14 Occupancy, rent, utilities, and maintenance	15	3,440	
15 Printing, publications, postage, and shipping	16	63,105	
16 Other expenses (describe ►)	17	70,286	
17 Total expenses Add lines 10 through 16	18	1,537	
18 Excess or (deficit) for the year Subtract line 17 from line 9	19	28,915	
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)	20		
20 Other changes in net assets or fund balances (attach explanation)	21	30,452	
21 Net assets or fund balances at end of year Combine lines 18 through 20			

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

Net Assets	(See page 60 of the instructions)	(A) Beginning of year	(B) End of year	
	22 Cash, savings, and investments	28,549	22	30,086
	23 Land and buildings		23	
	24 Other assets (describe ►)	366	24	366
	25 Total assets	28,915	25	30,452
	26 Total liabilities (describe ►)	0	26	0
	27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	28,915	27	30,452

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Part III Statement of Program Service Accomplishments (See page 60 of the instructions.)

What is the organization's primary exempt purpose?

See Statement 5

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, or other relevant information for each program title

Expenses

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

28 SEMINAR PROVIDED FOR ATTORNEYS AND GENERAL PUBLIC - ALL VOLUNTEER INSTRUCTORS AND LABOR.(Grants \$) If this amount includes foreign grants, check here ► 28a**29 LAWYER REFERRAL SERVICE & MEETINGS FOR MEMBERS. DESIGNED TO PROVIDE FORUM FOR MEMBERS TO INTERACT AND EXCHANGE IDEAS**(Grants \$) If this amount includes foreign grants, check here ► 29a**30 Scholarship Funds Paid**(Grants \$) If this amount includes foreign grants, check here ► 30a**31 Other program services (attach schedule)**(Grants \$) If this amount includes foreign grants, check here ► 31a**32 Total program service expenses.** Add lines 28a through 31a ► 32 0**Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 61 of the 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 & deferred compensation	(E) Expense account and other allowances
Michael Edwards 540 E Oglethorpe Ave	Savannah GA 31401	Pres. Elect 1	0	0
Jennifer Dickinson PO Box 9848	Savannah GA 31412	Treasurer 1	0	0
William Broker PO Box 8667	Savannah GA 31412	Secretary 1	0	0
Gregory Sapp 302 E Oglethorpe Ave	Savannah GA 31401	Treasurer 1	0	0

Part V Other Information (Note the statement requirement in General Instruction V.)

Yes No

33 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change

33 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

34 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 or 6033(e) notice, reporting, and proxy tax requirements?

35a X

b If "Yes," has it filed a tax return on Form 990-T for this year?

35b

36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement

36 X

37a Enter amount of political expenditures, direct or indirect, as described in the instr ► 37a 0

37b X

b Did the organization file Form 1120-POL for this year?

38a 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?

b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved

38b

39 501(c)(7) organizations Enter

39a

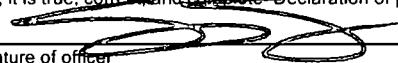
a Initiation fees and capital contributions included on line 9

39b

b Gross receipts, included on line 9, for public use of club facilities

Part V Other Information (Note the statement requirement in General Instruction V.) (Continued)

40a	501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____	<table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <td style="width: 50px; text-align: center;">40b</td> <td style="width: 50px; text-align: center;">Yes</td> </tr> <tr> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </table> <table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <td style="width: 50px; text-align: center;">40e</td> <td style="width: 50px; text-align: center;">X</td> </tr> <tr> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </table>	40b	Yes	_____	_____	40e	X	_____	_____
40b	Yes									
_____	_____									
40e	X									
_____	_____									
b	501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation									
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958									
d	Enter amount of tax on line 40c reimbursed by the organization									
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?									
41	List the states with which a copy of this return is filed ► GA									
42a	The books are in care of ► Gregory Sapp 302 E OGLETHORPE AV Located at ► SAVANNAH, GA	Telephone no ► 912-234-1628								
		ZIP + 4 ► 31401								
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)?	<table border="1" style="width: 100px; border-collapse: collapse;"> <tr> <td style="width: 50px; text-align: center;">42b</td> <td style="width: 50px; text-align: center;">Yes</td> </tr> <tr> <td style="text-align: center;">_____</td> <td style="text-align: center;">X</td> </tr> </table>	42b	Yes	_____	X				
42b	Yes									
_____	X									
	If "Yes," enter the name of the foreign country ► _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1.									
c	At any time during the calendar year, did the organization maintain an office outside of the U S ?									
	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	► <input type="checkbox"/> 43								

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 Gregory J. Sapp, Treasurer Type or print name and title			
Paid Preparer's Use Only	Preparer's signature ►  Steven M. Arkin, C.P.A.	Date 4/28/09	Check if self-employed ► <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen Instr X) P00023014
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► Arkin & Associates P.C. 12 Commerce Pl Savannah, GA 31406	EIN ► 58-2599496	Phone no ► 912-356-9222	

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

<u>Description</u>	<u>Amount</u>
Dues	\$ 51,800
Total	\$ 51,800

Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses

<u>Description</u>	<u>Amount</u>
Expenses	\$
Seminars	5,285
Meetings	53,560
Insurance	510
Scholarship Funds Awarded	3,750
Total	\$ 63,105

Statement 3 - Form 990-EZ, Part II, Line 24 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
The Savannah Foundation	\$ 366	\$ 366
Total	\$ 366	\$ 366

Statement 4 - Explanation for Not Filing on Time

<u>Description</u>

X The organization asks for relief from the penalty for late filing due to reasonable cause. The Board is comprised of all volunteers who receive no compensation. The officers move up one position each year. The prior treasurer failed to notify the incoming treasurer to have the tax return prepared and so, it was inadvertently omitted. There is no paid staff. The association provides education and scholarships throughout the community and additional penalties would diminish their abilities to perform the various community services.

Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

TO PROVIDE LEGAL EDUCATION & LAWYER REFERRAL SERVICES FOR
THE GENERAL PUBLIC