

See a Social Security Number? Say Something! Report Privacy Problems to https://public.resource.org/privacy Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990-EZ

Department of the Treasury

Internal Revenue Service

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)

Sponsonng organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross recepts less than \$500,000 and total assets less than \$1,250,000 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

2009

Form **990-EZ**

Open to Public Inspection

OMB No 1545-1150

20 For the 2009 calendar year, or tax year beginning D Employer identification number C Name of organization, number and street, city, town, state, and ZIP code Please Address change use IRS label or 38-3756708 Name change Higher Calling Wrestling Club Inc E Telephone number Initial return type See 423-303-0760 Terminated Specific Instruc 4508 Cove Lane F Group Exemption Amended return tions CHATTANOOGA TN 37415-Number ▶ G Accounting method X Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach Cash Accrual Other (specify) a completed Schedule A (Form 990 or 990-EZ). H Check▶ If the organization is not required ▶www.highercallingwrestling.com I Website: X 501(c)(3) **◄** (insert no) 4947(a)(1) or to attach Sch B (Form 990, 990-EZ, or 990-PF) J Tax-exempt status if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000 K Check ▶ A return is not required but if the organization chooses to file a return, be sure to file a complete return **▶** \$ 80,895. Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions) 34,309. Contributions, gifts, grants, and similar amounts received Program service revenue including government fees and contracts 2 Membership dues and assessments 3 4 Investment-incom 5 a Gross amount from sale of assets other than 5 a Inventory of other basis and sales expenses b Less cos c Gain or (ဖြန္တြာ from sale တွေ as ော့ ရရီ ကို hventory (Subtract line 5b from line 5a) 5 c ctivities (complete applicable parts edule G) If any amount is from gaming, check here a Gross revenue of contributions reported on line(1) 6.2 6 b b Less direct expenses other than fundraising expenses c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) 6 c 7 a Gross sales of inventory, less returns and allowances 7 a b Less cost of goods sold 7 b 7 c c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 46,586. Other revenue (describe ► SEE STMT 8 80,895. Total revenue Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 9 Grants and similar amounts paid (attach schedule) 10 Benefits paid to or for members 11 12 Salaries, other compensation, and employee benefits 12 25, 667 13 Professional fees and other payments to independent contractors 13 14 Occupancy, rent, utilities, and maintenance 14 208. 15 Printing, publications, postage, and shipping 15 54,461. Other expenses (describe ►SEE STMT 16 17 80,336. 17 Total expenses. Add lines 10 through 16 559. Excess or (deficit) for the year (Subtract line 17 from line 9) 18 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with 19 587. end-of-year figure reported on prior year's return) 19 é 20 Other changes in net assets or fund balances (attach explanation) 20 1,146. Net assets or fund balances at end of year Combine lines 18 through 20 Part II If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ Balance Sheets. (See the instructions for Part II) (A) Beginning of year (B) End of year 587. 1,146 22 Cash, savings, and investments 22 23 23 Land and buildings 24 Other assets (describe 587. 25 1,146. 25 Total assets 26 26 Total liabilities (describe ▶ ,146 587. 27 27 Net assets or fund balances (line 27 of column (B) must agree with line 21)

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

BCA Copyright form software only, 2009 Universal Tax Systems, Inc. All rights reserved

	m 990-EZ (2009) Higher Calling Wrest				3-3/5	06/08 Page 2
_	art III Statement of Program Service Accomp		the instructions for Pa		(Rea	Expenses uired for section
	at is the organization's primary exempt purpose? $_\mathtt{Athl}$				501(0	c)(3) and 501(c)(4)
De	scribe what was achieved in carrying out the organization's ϵ	exempt purposes. In a cle	ear and concise mann	er,	orgar	nizations and section (a)(1) trusts, optional
des	scribe the services provided, the number of persons benefite	d, and other relevant info	ormation for each prog	gram title		hers)
28	Offered athletic and spirtura	l support fo	or young			
	individuals through a wrestli	ng organizat	ion			
	(Grants \$) If this amount includes	foreign grants, check he	ere	▶	28a	80,336.
29				LL		
					1 1	
						
	(Grants \$) If this amount includes	foreign grants, chack he		ightharpoonup	20-	
30	(Oranis w) in this amount includes	roreign grants, check no	516		29a	
30						
						
				 		
	· · · · · · · · · · · · · · · · · · ·	foreign grants, check he	ere		30a	
31	Other program services (attach schedule)	•		_		
	(Grants \$) If this amount includes	foreign grants, check he	ere	▶	31a	
32	Total program service expenses (add lines 28a through 31	la)		•	32	80,336.
Pa	art IV List of Officers, Directors, Trustees, an	d Key Employees.	List each one even if r	not compens	ated (See	instructions for Part IV)
	(a) Name and address	(b) Title & average hours per week	(c) Compensation		ntributions	
	(a) Name and address	devoted to position	(If not paid, enter -0)		benefit place rred comp	ns account and other allowances
Mi	chael Hatcher	President				
45	08 Cove CHATTANOOG TN 37415	10	0			
He	eath Eslinger	Sec/Dir				·- <u>-</u> -
	010 Glenw Cleveland TN 37311	10	0			
	cic Phillips	Director		 		
	024 Bow S Cleveland TN 37312	10	0			
	21 Dow D Cicverana in 37312	10	<u> </u>			
_				 		
				 		
				ļ		
				1		
		· · ·		†		
				1		
				 		
				1		
				 		
				 		
			-	 		
			I	1		

rar	Other Information (Note the statement requirements in the instructions for Part V)			
			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed			١,,
	description of each activity	33	ļ. <u> </u>	Х
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of	24		Х
	the changes	34	<u> </u>	_^_
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, attach a statement explaining why the organization did not report the income on Form 990-T.			
_	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice,			
а	reporting, and proxy tax requirements?	35a		Х
_	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	 -	
ь 36	Did the organization undergo a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes,"	335		
30	complete applicable parts of Schedule N	36	;	Х
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions	1 00		
b b	Did the organization file Form1120-POL for this year?	37b	1	
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employeer were	0.5	, ,	l
50 a	any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	1	х
ь	If "Yes," complete Schedule L, Part II and enter the total amount involved	000	!	
39	Section 501(c)(7) organizations Enter	1		
а	Initiation fees and capital contributions included on line 9			
b	Gross receipts, included on line 9, for public use of club facilities 39 b	7		
40 a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under	7		
	section 4911 ▶ , section 4912 ▶ , section 4955 ▶			
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 is it aware that it engaged in an excess benefit transaction with a disqualified			
	person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms			
	990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		Х
С	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			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c			
	reimbursed by the organization .			
0	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	40e		_X_
41	List the states with which a copy of this return is filed			
42 a		3-37		331
		<u> 115-</u>		
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	451	Yes	No
	account)?	42b		X
	If "Yes," enter the name of the foreign country			
	See the instructions for exceptions and filing requirements foForm TDF 90-22.1, Report of Foreign Bank			
	and Financial Accounts.	1400	۱ !	v
С	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		X
43	If "Yes," enter the name of the foreign country ► Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu oForm 1041 - Check here			
43	and enter the amount of tax-exempt interest received or accrued during the tax year		•	L
	43			
			Yes	Nο
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of	, 1		
	Form 990-EZ	44		Х
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes,"	1 1	' '	
	Form 990 must be completed instead of Form 990-EZ	45		Х
		990-E	Z (2	

May the IRS discuss this return with the preparer shown above? See instructions

► X Yes

Form **990-EZ** (2009)

No

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047 2009

Open to Public

Department of the Treasury Internal Revenue Service

Name of the organization

Complete if the organization is a section 501(c)(3) organizations or a section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ.

Higher Calling Wrestling Club Inc

► See separate instructions. Inspection Employer identification number 38-3756708

F	art	Reason fo	r Public Charity	Status (All organizations	must cor	mplete ti	nis part)	See ins	tructions				
			ate foundation because	se it is (For lines 1 through 11,	check o	nly one I	oox)						
1	\Box			ciation of churches described in									
2	П	A school described in	nsection 170(b)(1)(A)(ii). (Attach Schedule E)									
3	Ħ		,	organization described insecti	on 170(t	o)(1)(A)(i	ii)						
4	Н	•	•	in conjunction with a hospital d	-			(1)(A)(iii) Enter t	he hosp	ıtal's nar	ne.	
•	ш	city, and state	g				` '		•			•	
5	\Box		ated for the benefit of	a college or university owned	or operat	ed by a	governm	ental un	ut descri	bed issect	tion	•	
•	ليا	170(b)(1)(A)(iv). (Cor		a conego of annotoni, comes	op 0. c.	,	9-1						
c	\Box			vernmental unit described irsec	tion 170	/b)/4)/A	(4)						
6	Н		•	ubstantial part of its support fro				from the	anera	Loublic			
7	Ш	_			iii a gove	511111161116	ai uiik oi	nom the	genera	i public			
	П		170(b)(1)(A)(vi) (Com		,								
8	H			(b)(1)(A)(vi) (Complete Part II			4				_		
9	X			more than 33 1/3 % of its supp							S		
				t functions - subject to certain e									
				unrelated business taxable in				x) from	business	es			
	\Box			1975 Seesection 509(a)(2) (
10	Н	•	•	clusively to test for public safe	-								
11	Ш	-	•	clusively for the benefit of, to p					-				
		•		d organizations described in se						ction			
			box that describes the	type of supporting organization				through	1				
		a 📙 Type I	b 📙 Type II	c 📙 Type III - Fu		-		d _	4	III - Othe	r		
е				nization is not controlled directl									
		persons other than for	oundation managers a	nd other than one or more pub	licly sup	ported o	rganızatı	ons des	cribed in	section			
		509(a)(1) or section 5	509(a)(2)										
f		If the organization re-	ceived a written deterr	mination from the IRS that it is	a Type I,	Type II	or Type	III suppo	rting				_
		organization, check t	his box			-	•						L
g		Since August 17, 200	06, has the organization	on accepted any gift or contribu	tion from	any of	the follow	ving per	sons?				
		(i) A person who dir	ectly or indirectly cont	rols, either alone or together w	th perso	ns desc	ribed in ((11)				Yes	No
		and (III) below, th	e governing body of the	ne supported organization?							11g(i)		
		(ii) A family member	of a person described	d ın (ı) above?							11g(ii)		
		(iii) A 35% controlled	l entity of a person des	scribed in (i) or (ii) above?							11g(iii)		
h		Provide the following	information about the	supported organization(s)									
	(i)	Name of supported	(ii) EIN	(iii) Type of organization	(iv) ts th	he organ-	(v) D	id you	(vi)	s the	(vii) A	mour	t of
	` '	organization	\ '	(described on lines 1-9	ızatıon		notify			zation in	SI	ipport	
		3		above or IRC section	1	d in your	organiza		col				
				(see instructions))	gove		col (i)			nızed			
				(00001.00.10.10,)	docun		supp			US?			
					Yes	No	Yes	No	Yes	No			
_					1.00		1.00		1.00				
_					1			 	 	_			
_			-	-	 		 	ļ	 	-			
					-		 		 		_		
—			1		1		<u> </u>	l	L	L	_		
Tot	al												

Rev 1

P	Support Schedule for Orga (Complete only if you checked the			ection 509(a)(2)		
	ction A. Public Support	· · · · · · · · · · · · · · · · · · ·					
Ca	lendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
	include any "unusual grants ")			24430.	118511.	34309.	177250.
2	Gross receipts from admissions, merchan-						
	dise sold or services performed, or facilities						
	furnished in any activity that is related to						
	the organization's tax-exempt purpose			10013.		46586.	56599.
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 through 5			34443.	118511.	80895.	233849.
7 a	Amounts included on lines 1, 2, and 3					,	
	received from disqualified persons .						
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						
С	Add lines 7a and 7b						
8	Public support (Subtract line 7c from line 6)						233849.
	tion B. Total Support						
	lendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9	Amounts from line 6		(2) =	34443.	118511.	80895.	233849.
10a	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties and income from similar						
	sources						
h	Unrelated business taxable income (less						-
•	section 511 taxes) from businesses						
	acquired after June 30,1975	i					
	Add lines 10a and 10b						
	Net income from unrelated business						
• • •							
	activities not included in line 10b, whether				 - -		
42	or not the business is regularly carried on						
12	Other income Do not include gain or						
	loss from the sale of capital assets						
40	(Explain in Part IV)						222040
	Total support. (Add lines 9, 10c, 11, & 12)						233849.
14	First five years. If the Form 990 is for the orga	inization's first, s	econa, third, fou	rth, or fifth tax ye	ar as a section t	01(c)(3)	. 6
<u></u>	organization, check this box andstop here						▶ X
	tion C. Computation of Public Suppo						0 00 ==
	Public support percentage for 2009 (line 8, col		•	n (f))	-	15	0.00 %
	Public support percentage from 2008 Schedul			·		16	0.00 %
	tion D. Computation of Investment II						
	Investment income percentage for 2009 (line 1		-	column (f))		17	0.00 %
	Investment income percentage from 2008 Sche					18	0.00 %
19a	33 1/3 % support tests - 2009. If the organizat	ion did not check	the box on line	14, and line 15 is	s more than 33 1	/3 %, and line 17	' is
	not more than 33 1/3 %, check this box andsto						▶ [
b	33 1/3 % support tests - 2008. If the organizat	ion did not check	c a box on line 14	f or line 19a, and	l line 16 is more	than 33 1/3 %, a	nd line 18
	is not more than 33 1/3 %, check this box ands			-			▶ [_
20	Private foundation. If the organization did not	check a box on	line 14, 19a, or 1	9b, check this bo	x and see instru	ctions	▶ [

JS 990 `	Other Expenses	,		200
	Expenses	Net investment	Adjusted net	Charitable
Description	per books	income	ıncome	purposes
amp Expense	20,724	.]		
nk Charges	181.	.		
urament Expense	31,989			
es	1,567	.		
	1,567. 54,461.	.		
	, ,			
	1			
	1			

38-3756708

US 990	Other Revenue (990EZ, Page 1, Line	8) 2009
	Description	Amount
amp		25,355 2,629 18,602
les		2,629
ournament		46,586
		40,500
		İ
		1