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A For the 2009 calendar year, or tax year beginning 01-01-2009 , and ending 12-31-2009				
B Check if applicable	Please use IRS label or print or type. See Specific Instructions.	C Name of organization SOUTH CAROLINA LOW COUNTRY GOLF COURSE OWNERS' ASSOCIATION		D Employer identification number 57-0951405
Address change		Number and street (or P O box, if mail is not delivered to street address) PO BOX 6142		E Telephone number (843) 842-6142
Name change		Room/suite		
Initial return		City or town, state or country, and ZIP + 4 HILTON HEAD ISLAND, SC 29938		F Group Exemption Number 
Terminated				
Amended return				
Application pending				

* 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: ▶ N/A		H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
J Tax-Exempt status (check only one)— ☒ 501(c)(6) ◀(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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ	 \$ 143,411

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)				
Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	127,886
	3	Membership dues and assessments	3	15,205
	4	Investment income	4	320
	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)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here 		
	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	
b	Less cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe )	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 	9	143,411	
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	45,125
	13	Professional fees and other payments to independent contractors	13	4,727
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe )	16	127,532
	17	Total expenses. Add lines 10 through 16 	17	177,384
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-33,973
	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	196,822
	20	Other changes in net assets or fund balances (attach explanation) 	20	-90,806
	21	Net assets or fund balances at end of year Combine lines 18 through 20 	21	72,043

Part II Balance Sheets—If Total assets on line 25, column (B) are \$1,250,000 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	198,857	22 86,909
23 Land and buildings		23
24 Other assets (describe )	5,000	24 0
25 Total assets	203,857	25 86,909
26 Total liabilities (describe )	7,035	26 14,866
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) .	196,822	27 72,043

Part III Statement of Program Service Accomplishments (See the instructions for Part III)		Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? PROMOTE ACTIVITIES DESIGNED TO IMPROVE THE GOLF COURSE INDUSTRY & ITS GOLF RELATED OPERATIONS & PROVIDE GREATER ACCESS OF THE PUBLIC GOLF COURSES			
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			
28 THE EXEMPT PURPOSE IS ACHIEVED THROUGH THE USE OF A GOLF PLANNING GUIDE WHICH IS MAILED TO INDIVIDUALS WHO CALL OR WRITE TO INQUIRE ABOUT VACATIONS AND GOLFING TRIPS TO THE HILTON HEAD AREA THE SALE OF COUPON BOOKS TO ALLOW RESTRICTED PLAY AT MEMBER COURSES IS USED AS THE PRIMARY METHOD TO FUND THESE ACTIVITIES. ADDITIONALLY, MONTHLY MEETINGS (WITH GUEST SPEAKERS MAKING PRESENTATIONS ON VARIED TOPICS DESIGNED TO ENCOURAGE MEMBERS TO HAVE BETTER BUSINESS METHODS AND STARDARDS, AND PRESERVE THE ENVIRONMENT) ARE HELD TO FURTHER EDUCATE MEMBERS (Grants \$ 0) If this amount includes foreign grants, check here . . . ☐		28a	177,384
29			
(Grants \$) If this amount includes foreign grants, check here . . . ☐		29a	
30			
(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	177,384

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for 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

Part V 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 description of each activity	33	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	No
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		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033 (e) notice, reporting, and proxy tax requirements?	35a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
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	36	No
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?	37b	
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 period covered by this return? . . .	38a	No
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 ▶ _____, 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	
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 . . . ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations 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? If "Yes," complete Form 8886-T	40e	No
41	List the states with which a copy of this return is filed ▶ SC		
42a	The organization's books are in care of ▶ Barry Fleming EXEC DIR Telephone no ▶ (843) 842-2322 PO BOX 6142 Located at ▶ HILTON HEAD ISLAND, SC ZIP + 4 ▶ 299266142		
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)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	No
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 ▶ _____	42c	No
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		
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes", Form 990 must be completed instead of Form 990-EZ.	45	No

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 46-49b and complete the tables for lines 50 and 51.

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	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization a school 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?		
49b	If "Yes," was the related organization a section 527 organization?		

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

50(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

51(d) Total number of other independent contractors each receiving over \$100,000

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		2010-11-08 Date	
Paid Preparer's Use Only	Cary Corbitt President Type or print name and title			
	Preparer's signature	Steven E Miller	Date	2010-11-08
	Firm's name (or yours if self-employed), address, and ZIP + 4		Check if self-employed ☐	
Cherry Bekaert & Holland LLP PO Box 1999 Bluffton, SC 29910		Preparer's identifying number (See instructions)		EIN
		Phone no		(843) 706-8440
May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No				

Additional Data

Software ID:
Software Version:
EIN: 57-0951405
Name: SOUTH CAROLINA LOW COUNTRY GOLF
COURSE OWNERS' ASSOCIATION

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
Cary Corbitt PO Box 6142 Hilton Head Island, SC 29926	President 2 00	0	0	0
Ray Dznowski PO Box 6142 Hilton Head Island, SC 29926	Vice-Pres 2 00	0	0	0
Stewart Mitchell PO Box 6142 Hilton Head Island, SC 29926	Sec/Treas 2 00	0	0	0
BRETT BORTON PO Box 6142 Hilton Head Island, SC 29926	Executive Dir 40 00	45,125	0	0

TY 2009 Other Assets Schedule

Name: SOUTH CAROLINA LOW COUNTRY GOLF
COURSE OWNERS' ASSOCIATION
EIN: 57-0951405

Description	Beginning of Year Amount	End of Year Amount
Prepaid Expenses	5,000	0

TY 2009 Other Changes in Net Assets Schedule

Name: SOUTH CAROLINA LOW COUNTRY GOLF
COURSE OWNERS' ASSOCIATION

EIN: 57-0951405

Description	Amount
Interest Income from CD posted in 2008 not on Tax Return	573
Cumulative Error in Reporting cash	-91,379

TY 2009 Other Expenses Schedule

Name: SOUTH CAROLINA LOW COUNTRY GOLF
COURSE OWNERS' ASSOCIATION

EIN: 57-0951405

Description	Amount
Administrative	8,607
Marketing	80,588
Dues & Subscriptions	4,853
Golf Passbook	23,392
Taxes	10,092

TY 2009 Other Liabilities Schedule

Name: SOUTH CAROLINA LOW COUNTRY GOLF
COURSE OWNERS' ASSOCIATION

EIN: 57-0951405

Description	Beginning of Year Amount	End of Year Amount
Accounts Payable	7,035	11,668
Payroll Taxes Payable	0	3,198

**TY 2009 Transfers Personal Benefits
Contracts Declaration**

Name: SOUTH CAROLINA LOW COUNTRY GOLF
COURSE OWNERS' ASSOCIATION

EIN: 57-0951405

Declaration: The organization did not, during the year, receive any funds, directly, or indirectly, to pay premiums on a personal benefit contract. The organization, did not, during the year, pay any premiums, directly, or indirectly, on a personal benefit contract.