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Form 990-EZ

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)  
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 \$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.

**A** For the 2009 calendar year, or tax year beginning **2009**, and ending **20**

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization, number and street, city, town, state, and ZIP code:  
 PROGRESSIVE RECREATION CENTER  
 P O BOX 2821  
 SAVANNAH GA 31402-

**D** Employer identification number: 58-1054865

**E** Telephone number: 912-844-0429

**F** Group Exemption Number: 501C

**G** Accounting method: ☒ Cash ☐ Accrual  
 Other (specify):

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

**I** Website:

**J** Tax-exempt status: (check only one) ☒ 501(c)(4) ( ) (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 \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 63,544.

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	7,715.
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	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 <input type="checkbox"/>		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
	6b	Less direct expenses other than fundraising expenses	6b	
	6c	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	
	7b	Less cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe: RENTAL INCOME)	8	55,829.
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	63,544.
	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	18,646.
14		Occupancy, rent, utilities, and maintenance	14	33,498.
15		Printing, publications, postage, and shipping	15	263.
16		Other expenses (describe: SEE STMT)	16	5,933.
17	<b>Total expenses.</b> Add lines 10 through 16	17	58,340.	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,204.
	19	Net assets or fund balances at beginning of year (line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	98,132.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	103,336.

**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	3,730.	22 3,305.
23 Land and buildings	229,519.	23 229,519.
24 Other assets (describe: )		24
25 <b>Total assets</b>	233,249.	25 232,824.
26 <b>Total liabilities</b> (describe: MORTGAGE)	135,117.	26 107,568.
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	98,132.	27 125,256.

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

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**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		X
34 Were any changes made to the organizing or governing documents? 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, 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?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Did the organization undergo a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		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 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	X
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	X
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	X
41 List the states with which a copy of this return is filed	GA	
42a The organization's books are in care of	CHARLES NELSON	Telephone no
Located at	P O BOX 2821 GA SAVANNAH	ZIP + 4
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)?	42b	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, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	X
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	43	
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
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	X

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**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

	Yes	No
<b>46</b> 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		X
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?		X
<b>b</b> 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"

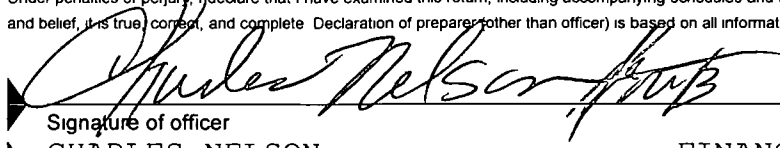
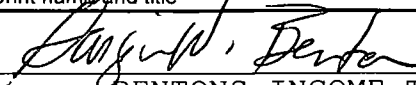
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

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
NONE		

d Total number of other independent contractors each receiving over \$100,000 ▶

<b>Sign Here</b>	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.			
			05/17/2010	
	Signature of officer CHARLES NELSON		Date FINANCIAL SECRETARY	
<b>Paid Preparer's Use Only</b>	Preparer's signature 	Date 05/17/2010	Check if self-employed <input type="checkbox"/>	Preparer's identifying no. (See instr.) P00703323
	Firm's name (or yours if self-employed), address, and ZIP + 4	BENTONS INCOME TAX 120 E 31ST ST SAVANNAH GA 31401-		EIN ▶ 58-1759417
				Phone no ▶ 912-232-7031
	May the IRS discuss this return with the preparer shown above? See instructions <span style="float: right;">▶ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span>			

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## Detail Sheet

## 2009

**Name:** PROGRESSIVE RECREATION CENTER

ID: 58-1054865

**Description:** MEMBERSHIP DUES AND ASSESSMENTS

[illegible]

## Detail Sheet

## 2009

**Name:** PROGRESSIVE RECREATION CENTER

ID: 58-1054865

**Description:** PROFESSIONAL FEES AND PAY. TO CONTRACTOR

[illegible]

## Detail Sheet

## 2009

**Name:** PROGRESSIVE RECREATION CENTER

ID: 58-1054865

**Description:** PRINTING, PUB, POSTAGE AND SHIPPING

[illegible]



## Detail Sheet

## 2009

**Name:** PROGRESSIVE RECREATION CENTER

**ID:** 58-1054865

**Description:** UTILITIES AND MAINTENANCE

[illegible]

**US 990****Other Expenses****2009**

Description	Expenses per books	Net investment income	Adjusted net income	Charitable purposes
PROPERTY TAXES	5,389.			
TREASURER	400.			
CK ACC SERVICE CHARGE	144.			
	5,933.			

For calendar year 2009 or tax year beginning JAN 01, 2009 and ending DEC 31, 2009

Name PROGRESSIVE RECREATION CENTER EIN 58-1054865  
Name line 2 \_\_\_\_\_  
Address P O BOX 2821 Telephone No 912-844-0429  
City, State, and Zip Code SAVANNAH GA 31402-

Email address... \_\_\_\_\_  
Web site address \_\_\_\_\_  
Fiduciary name, if applicable PROGRESSIVE RECREATION CENTER  
Name of officer signing return \_\_\_\_\_  
Title of officer/trustee/fiduciary signing return \_\_\_\_\_  
Group exemption number \_\_\_\_\_  
Check if exemption application is pending ☐  
Accounting method ☐ Cash ☒ Accrual ☐ Other ☐ Specify \_\_\_\_\_  
List states desired GA

## Type of exempt organization:

- ☐ Organization exempt under section 501(c), 527 or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) (Form 990)  
☒ Organization exempt under section 501(c), 527 or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year (Form 990-EZ)  
☐ Private foundation or section 4947(a)(1) nonexempt charitable trust treated as a private foundation (Form 990-PF)  
☐ Exempt organization with unrelated business income (Form 990-T)

Preparer ID GEORGIA  
Preparer name GEORGIA W BENTON  
Preparer SSN \_\_\_\_\_  
Firm's name BENTONS INCOME TAX  
Address 120 E 31ST ST  
City, State, ZIP Code SAVANNAH GA 31401-

Time in this return 76 minutes  
Date 05/17/2010  
PTIN P00703323  
Self-employed ☐  
Firm's EIN 58-1759417  
Phone 912-232-7031

Preparer notes These notes will print and proforma

## Preparer's use fields

1 \_\_\_\_\_ 2 \_\_\_\_\_ 3 \_\_\_\_\_  
4 \_\_\_\_\_ 5 \_\_\_\_\_ 6 \_\_\_\_\_