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Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

2009

Department 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.

**Open to Public
Inspection**

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

B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending. **C** Name of organization: **TUG COMMUNICATIONS INC**. Number and street (or P O box, if mail is not delivered to street address): **505 BEACH ST STE 300**. Room/suite: **Room/suite**. City or town, state or country, and ZIP + 4: **SAN FRANCISCO CA 94133**. **D** Employer identification number: **94-6063286**. **E** Telephone number: **(415) 441-6600**. **F** Group Exemption Number: **Group Exemption Number**.

G Accounting method: Cash Accrual. Other (specify): **Other (specify)**. **H** Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF). **I** Website: **N/A**. **J** Tax-exempt status (check only one): 501(c) (12) (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. **\$ 24,925.**

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

1 Contributions, gifts, grants, and similar amounts received	1	
2 Program service revenue including government fees and contracts	2	24,925.
3 Membership dues and assessments	3	
4 Investment income	4	
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 <input type="checkbox"/>		
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	24,925.
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	1,500.
14 Occupancy, rent, utilities, and maintenance	14	
15 Printing, publications, postage, and shipping	15	
16 Other expenses (describe See Other Expenses Statement)	16	23,407.
17 Total expenses. Add lines 10 through 16	17	24,907.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	18.
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	474.
20 Other changes in net assets or fund balances (attach explanation)	20	
21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	492.

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	474.	22 492.
23 Land and buildings	0.	23 0.
24 Other assets (describe _____)	0.	24 0.
25 Total assets	474.	25 492.
26 Total liabilities (describe _____)	0.	26 0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	474.	27 492.

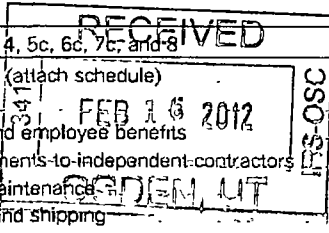
BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2009)

SCANNED FEB 29 2012

REVENUE

EXPENSES

ASSETS



10

Part V Other Information (Note the statement requirements in the instrs 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 NA		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 NA		
35a	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
35b	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 significant disposition of net assets 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.		
37b	b Did the organization file Form 1120-POL 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 outstanding at the end of the period covered by this return?		X
38b	b If 'Yes,' complete Schedule L, Part II and enter the total amount involved		
39	Section 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		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
40b	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		
40c	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 ▶ 0.		
40d	d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0.		
40e	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		X
41	List the states with which a copy of this return is filed ▶ _____		

42a The organization's books are in care of ▶ MARINE EXCHANGE OF THE SF BAY Telephone no ▶ (415) 441-6600
 Located at ▶ 505 BEACH ST STE 300 SAN FRANCISCO CA ZIP + 4 ▶ 94133

		Yes	No
42b	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. ▶ _____		X
42c	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. ▶ _____		X

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 |

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		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		X

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
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	<input type="checkbox"/>	<input type="checkbox"/>
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	<input type="checkbox"/>	<input type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	<input type="checkbox"/>	<input type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input type="checkbox"/>
b If 'Yes,' was the related organization a section 527 organization?	<input type="checkbox"/>	<input type="checkbox"/>

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 and deferred compensation	(e) Expense account and other allowances

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

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

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.

Robert B Strahan Date 2-13-2012

Signature of officer

Robert B Strahan

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature *Robert Lee Riley CPA MBA-tax* Date 04/19/10

Check if self-employed

Preparer's Identifying Number (See instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 *Riley Accounting RL Riley CPA MBA-tax*

1001 Bridgeway #229 EIN

Sausalito CA 94965 Phone no (415) 308-0678

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes No

**990-EZ, 990-T and 990-PF
Information Worksheet**

2009

Part I – Identifying Information

Employer Identification Number .. 94-6063286
 Name .. TUG COMMUNICATIONS INC
 Address .. 505 BEACH ST STE 300 Room/Suite _____
 City .. SAN FRANCISCO State CA ZIP Code 94133
 Foreign Country _____
 Telephone Number .. (415) 441-6600 Extension _____
 Fax _____ E-Mail Address _____

Eligible for hurricane tax relief legislation benefits. check here

Part II – Type of Return

- | | |
|--|---|
| <input checked="" type="checkbox"/> Form 990-EZ only | <input type="checkbox"/> Form 990-EZ with Form 990-T |
| <input type="checkbox"/> Form 990 only | <input type="checkbox"/> Form 990 with Form 990-T |
| <input type="checkbox"/> Form 990-PF only | <input type="checkbox"/> Form 990-PF with Form 990-T |
| <input type="checkbox"/> Form 990-T only | <input type="checkbox"/> Form 990-N (gross receipts \$25,000 or less) for Electronic Filing only |

QuickBooks Import Users & 990 to 990-EZ Data Transfer Option: Check if you're filing the EZ & want 990 imported data copied to the EZ **OR** for those not importing from QuickBooks who transferred from prior year 990 and now qualify to file the EZ this year, check this box to transfer 990 data to the EZ

IMPORTANT

Before transferring data from Form 990 to Form 990-EZ, refer to "How to transfer data from filing Form 990 to 990-EZ" listed above in the Most Common Support Questions or Tax Help for this line.

Part III – Type of Organization

- | | | |
|--|-------------------------------|---|
| <input checked="" type="checkbox"/> 501(c) Corporation/Association | <u>12</u> (subsection number) | <input type="checkbox"/> 220(e) Trust |
| <input type="checkbox"/> 501(c) Trust | _____ (subsection number) | <input type="checkbox"/> 408A Trust |
| <input type="checkbox"/> 4947(a)(1) Trust | | <input type="checkbox"/> 529(a) Corporation |
| <input type="checkbox"/> 408(e) Trust | | <input type="checkbox"/> 529(a) Trust |
| <input type="checkbox"/> 401(a) Trust | | <input type="checkbox"/> 530(a) Trust |
| <input type="checkbox"/> Other _____ (describe) | | <input type="checkbox"/> 527 Organization |
| | | <input type="checkbox"/> 501(c) Association |

Part IV – Tax Year and Filing Information

- Calendar year
- Fiscal year -- Ending month .. _____
- Short year -- Beginning date .. _____ Ending date .. _____

Check this box if the organization is enrolled in the Electronic Federal Tax Payment System (EFTPS)

Part V – 2009 Estimated Taxes Paid

Check this box if the organization is a private foundation

Payment Quarters	Due Date	Form 990-T		Form 990-PF	
		Date Paid	Amount Paid	Date Paid	Amount Paid
1st Quarter Payment	04/15/09				
2nd Quarter Payment	06/15/09				
3rd Quarter Payment	09/15/09				
4th Quarter Payment	12/15/09				
Additional Payment 1					
Additional Payment 2					
Additional Payment 3					
Additional Payment 4					

Form 990-EZ, Part I, Line 16

Other Expenses Statement

Other expenses (describe)

<u>EQUIPMENT RENTAL AND MAINTENANCE</u>	<u>18,515.</u>
<u>STATE CORPORATION TAX</u>	<u>800.</u>
<u>TAXES AND FEES</u>	<u>34.</u>
<u>TELEPHONE</u>	<u>4,058.</u>
Total	<u><u>23,407.</u></u>