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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)

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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

OMB No 1545-1150

2010

Open to Public Inspection

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

A For the 2010 calendar year, or tax year beginning and ending

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

C Name of organization
THE PARACHUTE ASSOCIATION
C/O JEREMIAH JONES

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
1/507TH PIR, 11TH IN RGT

City or town, state or country, and ZIP + 4
FT. BENNING, GA 31905

D Employer identification number
33-1179922

E Telephone number
706-545-4760

F Group Exemption Number **▶**

G Accounting Method: Cash Accrual 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)(3) 501(c) (**7**) ◀ (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 \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

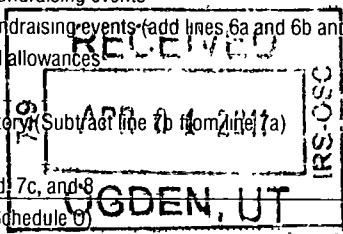
L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ **▶ \$ 70,745.**

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

Check if the organization used Schedule O to respond to any question in this Part I

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	Contributions, gifts, grants, and similar amounts received															294.												
	2	Program service revenue including government fees and contracts															70,451.												
	3	Membership dues and assessments																											
	4	Investment income																											
	5a	Gross amount from sale of assets other than inventory																											
	b	Less: cost or other basis and sales expenses																											
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																											
	6	Gaming and fundraising events																											
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)																											
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)																											
c	Less: direct expenses from gaming and fundraising events																												
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																												
7a	Gross sales of inventory, less returns and allowances																												
b	Less: cost of goods sold																												
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																												
8	Other revenue (describe in Schedule O)																												
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8															70,745.													
Expenses	10	Grants and similar amounts paid (list in Schedule O) SEE SCHEDULE O															3,500.												
	11	Benefits paid to or for members																											
	12	Salaries, other compensation, and employee benefits																											
	13	Professional fees and other payments to independent contractors															1,700.												
	14	Occupancy, rent, utilities, and maintenance															22.												
	15	Printing, publications, postage, and shipping															175.												
	16	Other expenses (describe in Schedule O) SEE SCHEDULE O															61,830.												
17	Total expenses. Add lines 10 through 16															67,227.													
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)															3,518.												
	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)															12,188.												
	20	Other changes in net assets or fund balances (explain in Schedule O)															0.												
	21	Net assets or fund balances at end of year. Combine lines 18 through 20															15,706.												

LHA For Paperwork Reduction Act Notice, see the separate instructions Form 990-EZ (2010)



Part V Other Information (Note the statement requirements in the instructions for Part V)

Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		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, explain in Schedule O why the organization did not report the income on Form 990-T.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization 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?	N/A	
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 tax year covered by this return?		X
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A		
39	Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9 39a 0.		
39b	b Gross receipts, included on line 9, for public use of club facilities 39b 0.		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
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 did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40b N/A		
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 ▶ N/A		
40d	d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ N/A		
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 40e X		
41	List the states with which a copy of this return is filed. ▶ <u>GA</u>		
42a	The organization's books are in care of ▶ <u>JEREMIAH JONES</u> Telephone no. ▶ <u>706-545-4760</u> Located at ▶ <u>1/507TH PIR, 11TH IN RGT, FT. BENNING, GA</u> ZIP + 4 ▶ <u>31905</u>		
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: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	Yes	No
42b			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 <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a X		
44b	b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44b X		
44c	c Did the organization receive any payments for indoor tanning services during the year? 44c X		
44d	d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 44d 		

	Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ	45a	X
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	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 47-49b and 52, and complete the tables for lines 50 and 51.
Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

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
N/A				

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." ▶ N/A

(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 ▶ _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ Yes No

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.

Sign Here ▶ Yes No

Signature of officer: *[Handwritten Signature]* Date: 22 Mar 2011

Type or print name and title: Jeremiah Jones Treasurer

Paid Preparer Use Only

Print/Type preparer's name: RHONDA W. MACHALK, CPA
Preparer's signature: *[Handwritten Signature]*
Date: 3/22/11
Check if self-employed
PTIN: _____

Firm's name: ROBINSON, GRIMES & COMPANY, P.C.
Firm's address: P.O. BOX 4299, COLUMBUS, GA 31914
Firm's EIN: _____
Phone no.: 706-324-5435

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2010

Open to Public
Inspection

Name of the organization	THE PARACHUTE ASSOCIATION C/O JEREMIAH JONES	Employer identification number 33-1179922
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FORM 990-EZ, PART I, LINE 10, GRANTS AND ALLOCATIONS:

ACTIVITY CLASSIFICATION: DONATION

GRANTEE NAME: VALLEY JAIL MINISTRY - SAFEHOUSE MINISTRY

GRANTEE ADDRESS: 2305 15TH ST, UNIT 3 COLUMBUS, GA 31906

GRANTEE RELATIONSHIP: NONE

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: 10/05/10

AMOUNT GIVEN: 300.

ACTIVITY CLASSIFICATION: DONATION

GRANTEE NAME: SPECIAL OPERATIONS WARRIOR FOUNDATION

GRANTEE ADDRESS: P.O. BOX 13483 TAMPA, FL 33681

GRANTEE RELATIONSHIP: NONE

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: 10/06/10

AMOUNT GIVEN: 453.

ACTIVITY CLASSIFICATION: DONATION

GRANTEE NAME: PEOPLE TO PEOPLE

GRANTEE ADDRESS: 1956 AMBASSADOR WAY SPOKANE, WA 99224-4002

GRANTEE RELATIONSHIP: NONE

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: 10/18/10

AMOUNT GIVEN: 1,000.

SCHEDULE O
(Form 990 or 990-EZ)

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Name of the organization	THE PARACHUTE ASSOCIATION C/O JEREMIAH JONES	Employer identification number	33-1179922
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ACTIVITY CLASSIFICATION: DONATION

GRANTEE NAME: SUSAN G. KOMEN

GRANTEE ADDRESS: PO BOX 660843 DALLAS, TX 75266-0843

GRANTEE RELATIONSHIP: NONE

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: 09/16/10

AMOUNT GIVEN: 547.

ACTIVITY CLASSIFICATION: DONATION

GRANTEE NAME: SANTA'S CASTLE

GRANTEE ADDRESS: 479 FORT BENNING RD. FT. BENNING, GA 31905

GRANTEE RELATIONSHIP: NONE

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: 10/27/10

AMOUNT GIVEN: 1,000.

ACTIVITY CLASSIFICATION: DONATION

GRANTEE NAME: OPERATION STOP DUI

GRANTEE RELATIONSHIP: NONE

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: 09/24/10

AMOUNT GIVEN: 200.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10 3,500.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
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LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
032211
01-24-11

Schedule O (Form 990 or 990-EZ) (2010)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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THE PARACHUTE ASSOCIATION
C/O JEREMIAH JONES

Employer identification number
33-1179922

TSHIRTS & AIRBORNE COINS FOR MEMBERS & FAMILIES	18,067.
AIRBORNE BATTALION EVENTS	9,005.
GIFTS FOR DEPARTING AIRBORNE PERSONNEL	26,416.
FOOD FOR AIRBORNE TRAINING	5,547.
ADMIN/OFFICE EXPENSE	463.
WATER, EQUIPMENT & SUPPLIES FOR AIRBORNE PERSONNEL	2,332.
TOTAL TO FORM 990-EZ, LINE 16	61,830.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - THE PURPOSE OF THE
 PARACHUTE ASSOCIATION IS TO PROMOTE THE MORALE AND ESPRIT DE CORP OF
 ALL AIRBORNE QUALIFIED PERSONNEL AND OFFICIAL GUESTS OF AIRBORNE
 FUNCTIONS, AS WELL AS DEVELOP A SENSE OF PRIDE AND FRATERNITY AMONG THE
 MOST RECENT PARATROOPERS.

FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:
 PROMOTED MORALE AND ESPRIT DE CORP OF APPROXIMATELY 400
 AIRBORNE PERSONNEL BY PROVIDING FUNDS TO PURCHASE PROPERTY
 AND SUPPLIES AS APPROVED BY THE COUNCIL, PROVIDING GIFTS
 AND AWARDS FOR MEMBERS AND GUESTS AT APPROPRIATE OCCASIONS SUCH AS THE
 AIRBORNE BALL, PURCHASING AIRBORNE MEMORABILIA AND GIFTS FOR
 APPROXIMATELY 60 DEPARTING SOLDIERS, SUPPLIES AND REFRESHMENTS FOR
 ORGANIZATIONAL MEETINGS, ACTIVITIES AND CEREMONIES, PROVIDING FUNDS FOR
 PASSPORTS AND TRAVEL TO REPRESENT U.S. AIRBORNE IN OTHER COUNTRIES, AND
 DISTRIBUTING A TOKEN OF THE AIRBORNE SPIRIT (IN THE FORM OF A COIN) TO
 ALL PARTICIPATING PARATROOPERS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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THE PARACHUTE ASSOCIATION
C/O JEREMIAH JONES

Employer identification number
33-1179922

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

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.