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Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2010**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

► 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 (see instructions)

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

A For the 2010 calendar year, or tax year beginning, 2010, and ending, 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> 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) _____**I Website:** _____**J Tax-exempt status** (check only one) - ☐ 501(c)(3) ☒ 501(c)(4) (insert no) 4947(a)(1) or 527**H Check** ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**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 ► \$ 58,759.**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 ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	450.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	13,683.
	4	Investment income	4	2.
	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	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
Expenses	6b	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 exceed \$15,000)	6b	
	6c	Less direct expenses from gaming and fundraising events	6c	
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	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 in Schedule O)	8	44,624.
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	58,759.
	10	Grants and similar amounts paid (list in Schedule O)	10	
	Net Assets	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	13,730.
14		Occupancy, rent, utilities, and maintenance	14	38,594.
15		Printing, publications, postage, and shipping	15	35.
16		Other expenses (describe in Schedule O)	16	9,448.
17		Total expenses. Add lines 10 through 16	17	61,857.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(3,098.)	
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	125,256.	
20	Other changes in net assets or fund balances (explain in Schedule O)	20		
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	122,158.	

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2010)

BCA

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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," attach a detailed description of each activity in Schedule O	33	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)	34	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		
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?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?	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	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 tax year 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 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	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 organizations 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	
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
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
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
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	

Form 990-EZ (2010)

45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	Yes	No
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 must 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	

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 ☐

47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	Yes	No
47				X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E...	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
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
NONE				

f Total number of other employees paid over \$100,000

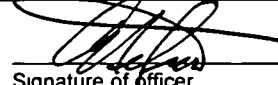
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(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

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			05/11/2011	
	Signature of officer		Date	
Paid Preparer's Use Only	CHARLES NELSON		2ND VICE PRESIDENT	
	Type or print name and title			
	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed
	Firm's name		Firm's EIN	PTIN
	BENTONS INCOME TAX AND ACCOUNTING		58-1759417	P00703323
	Firm's address		Phone no	
	120 EAST 31ST STREET SAVANNAH GA 31401-		912-232-7031	

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

PROGRESSIVE RECREATION CENTER

Employer identification number

58-1054865

OTHER REVENUE

PROFESSIONAL FEES

OCCUPANCY

OTHER EXPENSES

Detail Sheet

2010

Name: PROGRESSIVE RECREATION CENTER

ID: 58-1054865

Description: OTHER REVENUE

[illegible]

Detail Sheet

2010

Name: PROGRESSIVE RECREATION CENTER

ID: 58-1054865

Description: PROFESSIONAL FEES

[illegible]

Detail Sheet

2010

Name: PROGRESSIVE RECREATION CENTER

ID: 58-1054865

Description: OCCUPANCY

[illegible]

Detail Sheet

2010

Name: PROGRESSIVE RECREATION CENTER

ID: 58-1054865

Description: OTHER EXPENSES

[illegible]

For calendar year 2010 or tax year beginning _____ and ending _____

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 _____
Name of officer signing return CHARLES NELSON
Title of officer/trustee/fiduciary signing return 2ND VICE PRESIDENT
Group exemption number 501C
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 \$200,000 and total assets less than \$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 Time in this return 240 minutes
Preparer name _____ Date _____
Preparer SSN _____ PTIN P00703323
Firm's name BENTONS INCOME TAX AND ACCOUNTING Self-employed ☒
Address 120 EAST 31ST STREET Firm's EIN 58-1759417
City, State, ZIP Code SAVANNAH GA 31401- Phone 912-232-7031

Preparer notes These notes will print and proforma

Preparer's use fields

1 _____ 2 _____ 3 _____
4 _____ 5 _____ 6 _____