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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2011

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, 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

Open to Public
Inspection

A For the 2011 calendar year, or tax year beginning , 2011, and ending ,

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C
SOUTHERN FOUR-WHEEL DRIVE ASSOCIATION
1483 N. MT. JULIET ROAD, PMB #222
MT. JULIET, TN 37122

D Employer identification number

72-1579523

E Telephone number

F Group Exemption
NumberG Accounting Method: ☒ Cash ☐ Accrual Other (specify) ►

I Website: ► WWW.SFWDA.ORG

H Check ☒ if the organization is not
required to attach Schedule B (Form
990, 990-EZ, or 990-PF).J Tax-exempt status (ck only one) — ☐ 501(c)(3) ☒ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 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 ... ► \$ 52,061.

Part II 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	610.
	2	Program service revenue including government fees and contracts	2	30,140.
	3	Membership dues and assessments	3	12,150.
	4	Investment income	4	17.
	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	6,452.
	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 exceeds \$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	6,452.	
EXPENSES	7a	Gross sales of inventory, less returns and allowances	7a	2,692.
	7b	Less: cost of goods sold	7b	4,246.
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-1,554.
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	47,815.
	10	Grants and similar amounts paid (list in Schedule O)	10	10,196.
	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	51,964.
	14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	710.	
16	Other expenses (describe in Schedule O)	16	29,385.	
17	Total expenses. Add lines 10 through 16	17	92,255.	
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-44,440.
	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	97,297.
	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	52,857.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2011)

SCANNED JUN 14 2012

Part III Balance Sheets. (See the instructions for Part III.)
Check if the organization used Schedule O to respond to any question in this Part II

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	97,297.	22 52,857.
23	Land and buildings		23
24	Other assets (describe in Schedule O).		24
25	Total assets	97,297.	25 52,857.
26	Total liabilities (describe in Schedule O)	0.	26 0.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21).	97,297.	27 52,857.

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

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28	SEE SCHEDULE O		
	(Grants \$) If this amount includes foreign grants, check here. ▶ <input type="checkbox"/>	28 a	83,070.
29			
	(Grants \$) If this amount includes foreign grants, check here. ▶ <input type="checkbox"/>	29 a	
30			
	(Grants \$) If this amount includes foreign grants, check here. ▶ <input type="checkbox"/>	30 a	
31	Other program services (describe in Schedule O) ▶ <input type="checkbox"/>		
	(Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	31 a	
32	Total program service expenses (add lines 28a through 31a) ▶	32	83,070.

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

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Form W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
GUNNAR BYRD ----- BIRMINGHAM, AL	PRESIDENT 10	0.	0.	0.
BRIAN OVERLY ----- FRIENDSVILLE, TN	VICE PRESIDENT 5	0.	0.	0.
DAWN SHIRLEY ----- NASHVILLE, TN	SECRETARY 2	0.	0.	0.
RAY STANLEY ----- DAWSONVILLE, GA	TREASURER 5	0.	0.	0.
ROGER THEURER ----- MANCHESTER, TN	IMMED PAST PRES 2	0.	0.	0.
DAVID BORUM ----- OAK RIDGE, TN	DIR OF LEGI AFF 2	0.	0.	0.
WAYNE HARTFORD ----- FRIENDSVILLE, TN	DIR OF MEMBERS 2	0.	0.	0.
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Part V Other Information (Note the Schedule A and personal benefit contract 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.	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 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35 a	X
b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O	35 b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III.	35 c	X
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
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions	37 a	0.
b Did the organization file Form 1120-POL for this year?	37 b	X
38 a 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?	38 a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved.	38 b	N/A
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9.	39 a	N/A
b Gross receipts, included on line 9, for public use of club facilities.	39 b	N/A
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 N/A; section 4912 N/A; section 4955 N/A		
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.	40 b	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.		0.
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization.		0.
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.	40 e	X
41 List the states with which a copy of this return is filed	NONE	

42 a The organization's books are in care of RAY STANLEY Telephone no. 706-867-9372
 Located at 434 WINFIELD BLUFF DAWSONVILLE GA ZIP + 4 30534

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)?

	Yes	No
42 b		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.?

	Yes	No
42 c		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 ☐ N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year

	Yes	No
43		N/A

44 a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

	Yes	No
44 a		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

	Yes	No
44 b		X

c Did the organization receive any payments for indoor tanning services during the year?

	Yes	No
44 c		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.

	Yes	No
44 d		

45 a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?

	Yes	No
45 a		X

b 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 (see instructions).

	Yes	No
45 b		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

	Yes	No
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 ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II

	Yes	No
47		
48		
49a		
49b		

48 Is the organization a school as 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?

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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

e 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

e 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

Signature of officer

Date

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

JEFFREY R. SMITH, CPA

CPA

4-24-12

P00289876

Firm's name ▶ FRASIER, DEAN & HOWARD, PLLC

Firm's address ▶ 3310 WEST END AVENUE, STE. 550

NASHVILLE, TN 37203

Firm's EIN ▶ 62-1073578

Phone no (615) 383-6592

May the IRS discuss this return with the preparer shown above? See instructions

▶ ☒ Yes ☐ No

Form 990-EZ (2011)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2011

Open to Public
Inspection

Employer identification number

SOUTHERN FOUR-WHEEL DRIVE ASSOCIATION

72-1579523

FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

PROMOTION OF 4-WHEEL DRIVE RECREATION, RESPONSIBLE LAND USAGE, CONSERVATION, AND
EDUCATION

FORM 990-EZ, PART III, LINE 28 - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

THE ORGANIZATION PROMOTES OFF-HIGHWAY VEHICLE RECREATION AND RESPONSIBLE LAND USE
IN THE STATES OF GA, AL, SC, NC, TN AND KY THROUGH CONSERVATION EFFORTS AND
EDUCATION, PRIMARILY THROUGH TRAIL MAINTENANCE AND DEVELOPMENT. THE ORGANIZATION'S
EFFORTS RESULT IN AN AVERAGE OF \$30,000 WORTH OF VOLUNTEER HOURS AND MATERIALS FOR
MAINTENANCE ACTIVITIES ON FEDERAL, STATE, AND PRIVATE PROPERTY, BENEFITTING
LANDOWNERS AND THE COMMUNITIES AT LARGE.

2011

SCHEDULE O - SUPPLEMENTAL INFORMATION

PAGE 2

SOUTHERN FOUR-WHEEL DRIVE ASSOCIATION

72-1579523

FORM 990-EZ, PART I, LINE 10
GRANTS AND SIMILAR AMOUNTS PAID IN EXCESS OF \$5,000PAYMENTS TO AFFILIATES

NAME:	UNITED FOUR WHEEL DRIVE ASSOC.	
ADDRESS:	14525 SW MILLIKAN WAY #22622	
	BEAVERTON, OR 97005	
PURPOSE OF PAYMENT:	MEMBERSHIP DUES	
AMOUNT:		\$ 7,296.

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

INSURANCE	\$ 3,417.
LAND RENTAL	13,859.
MISCELLANEOUS	3,255.
OFFICE EXPENSES	2,005.
SUPPLIES	5,618.
TAXES AND LICENSES	22.
TRAVEL	1,209.
TOTAL	<u>\$ 29,385.</u>