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Form 990-EZ

# 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 (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

2011

Open to Public  
Inspection**A For the 2011 calendar year, or tax year beginning 01-01-2011****, and ending 12-31-2011****B Check if applicable**

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

**C Name of organization**  
Porsche Club of America-Oregon Region

**D Employer identification number**  
93-0599455

**E Telephone number**  
(503) 221-6262

**F Group Exemption Number** ►

Number and street (or P O box, if mail is not delivered to street address) Room/suite  
PO Box 5652

City or town, state or country, and ZIP + 4  
Portland, OR 97228

**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:** ► [WWW.OREGONPCA.ORG](http://WWW.OREGONPCA.ORG)**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 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 ► \$ 178,084**

**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
	2 Program service revenue including government fees and contracts . . . . .	2 146,137
	3 Membership dues and assessments . . . . .	3 13,633
	4 Investment income . . . . .	4 1,701
	5a Gross amount from sale of assets other than inventory . . . . .	5a
	b Less cost or other basis and sales expenses . . . . .	5b 0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c
	6 Gaming and fundraising events	
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a
Expenses	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) . . . . .	6b 0
	c Less direct expenses from gaming and fundraising events . . . . .	6c 0
	d 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
	b Less cost of goods sold . . . . .	7b 0
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c
	8 Other revenue (describe in Schedule O) . . . . .	8 16,613
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . .	9 178,084

Expenses	10 Grants and similar amounts paid (list in Schedule O) . . . . .	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
	14 Occupancy, rent, utilities, and maintenance . . . . .	14
	15 Printing, publications, postage, and shipping . . . . .	15
	16 Other expenses (describe in Schedule O) . . . . .	16 180,416
	17 Total expenses. Add lines 10 through 16 . . . . .	17 180,416

Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18 -2,332
	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) . . . . .	19 128,055
	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 . . . . .	21 125,723

**Part II Balance Sheets**Check if the organization used Schedule O to respond to any question in this Part II 

(See the instructions for Part II )

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments	123,806	<b>22</b> 123,323
<b>23</b> Land and buildings	23	
<b>24</b> Other assets (describe in Schedule O)	4,249	<b>24</b> 2,400
<b>25 Total assets</b>	128,055	<b>25</b> 125,723
<b>26 Total liabilities</b> (describe in Schedule O)	26	
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	128,055	<b>27</b> 125,723

**Part III Statement of Program Service Accomplishments**Check if the organization used Schedule O to respond to any question in this Part III 

What is the organization's primary exempt purpose?

SOCIAL CLUB/AUTO CLUB

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

**28 CLUB ORGANIZES AND HOLDS FOR ITS MEMBERS CLUB SOCIAL EVENTS, MEMBER CAR DISPLAY EVENTS, AND DRIVER EDUCATION EVENTS**

(Grants \$ )

If this amount includes foreign grants, check here  **28a****29**

(Grants \$ )

If this amount includes foreign grants, check here  **29a****30**

(Grants \$ )

If this amount includes foreign grants, check here  **30a****31 Other program services (describe in Schedule O)**

(Grants \$ )

If this amount includes foreign grants, check here  **31a****32 Total program service expenses** (add lines 28a through 31a)**32****Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instructions for Part IV )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) Compensation <b>(If not paid, enter -0-.)</b>	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See Additional Data Table				

**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

**33** Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O

**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)

**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 during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?

**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

**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

**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

**37a** Enter amount of political expenditures, direct or indirect, as described in the instructions

**37a**

**b** Did the organization file **Form 1120-POL** for this year?

**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?

**b** If "Yes," complete Schedule L, Part II and enter the total amount involved

**39** *Section 501(c)(7) organizations.* Enter

**a** Initiation fees and capital contributions included on line 9

**38b**

0

**b** Gross receipts, included on line 9, for public use of club facilities

**39a**

0

**39b**

0

**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

**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

	Yes	No
<b>33</b>		No
<b>34</b>		No
<b>35a</b>	Yes	
<b>35b</b>	Yes	
<b>35c</b>		No
<b>36</b>		No
<b>37b</b>		No
<b>38a</b>		No
<b>38b</b>		
<b>39a</b>	0	
<b>39b</b>	0	
<b>40b</b>		
<b>40e</b>		No

**41** List the states with which a copy of this return is filed ►

**42a** The organization's books are in care of ► JOHN BRAMS Telephone no ► (503) 297-6466

4880 SW SCHOLLS FERRY ROAD SUITE 33

Located at ► PORTLAND, OR ZIP + 4 ► 97225

**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.**

**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 ►

**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
<b>42b</b>		No
<b>42c</b>		No

**44a** Did the organization maintain any donor advised funds? If "Yes," *Form 990 must be completed instead of Form 990-EZ.*

**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*

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

**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

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

**45b** 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
<b>44a</b>		No
<b>44b</b>		No
<b>44c</b>		No
<b>44d</b>		No
<b>45a</b>		No
<b>45b</b>		No

**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
<b>46</b>		No

**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.

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
<b>47</b>		
<b>48</b>		
<b>49a</b>		
<b>49b</b>		

**48** Is the organization a school 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) 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.

<b>Sign Here</b>	***** Signature of officer <b>JOHN B BRAMS TREASURER</b> Type or print name and title	2012-05-02 Date
<b>Paid Preparer's Use Only</b>	Preparer's signature <b>Cheryl L Morgan CPA</b> Firm's name (or yours if self-employed), address, and ZIP + 4 <b>Kern &amp; Thompson LLC 1618 SW First Avenue Suite 215 Portland, OR 97201</b>	Date Check if self-employed <input checked="" type="checkbox"/> Preparer's taxpayer identification number (See instructions)
		EIN <input type="checkbox"/> Phone no <b>(503) 222-3338</b>

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 to provide any additional information.  
► Attach to Form 990 or 990-EZ.

**2011****Open to Public  
Inspection**

Name of the organization Porsche Club of America-Oregon Region	<b>Employer identification number</b> 93-0599455
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Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 24 1011	Other Assets 1011	Prepaid Expenses and Deferred Charges - Beginning \$3600 Prepaid Expenses and Deferred Charges - Ending \$2400
Form 990-EZ, Part II, Line 24 1005	Other Assets 1005	Accounts Receivable - Beginning \$649 Accounts Receivable - Ending \$0
Form 990-EZ, Part I, Line 16 5	Other Expenses 5	OTHER \$548
Form 990-EZ, Part I, Line 16 4	Other Expenses 4	MEMBERSHIP SERVICES \$3598
Form 990-EZ, Part I, Line 16 3	Other Expenses 3	Calendar \$4458
Form 990-EZ, Part I, Line 16 2	Other Expenses 2	ANZEIGER PUBLICATION \$25679
Form 990-EZ, Part I, Line 16 1	Other Expenses 1	BUSINESS OPERATIONS \$28658
Form 990-EZ, Part I, Line 16 1007	Other Expenses 1007	Conferences, Conventions, and Meetings \$117475
Form 990-EZ, Part I, Line 8 1	Other Revenue 1	MISCELLANEOUS \$16613

## Additional Data

**Software ID:** 11000144  
**Software Version:** 2011v1.2  
**EIN:** 93-0599455  
**Name:** Porsche Club of America-Oregon Region

### Form 990-EZ, Special Condition Description:

#### Special Condition Description

### Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
ERIC WISHAN C/O ORGANIZATION PORTLAND, OR 972285652	BOARD MEMBER 2 00	0		
KATHLEEN ELLIS C/O ORGANIZATION PORTLAND, OR 972285652	BOARD MEMBER 2 00	0		
JOE MCQUEEN C/O ORGANIZATION PORTLAND, OR 972285652	BOARD MEMBER 2 00	0		
DON CLINKINBEARD PO BOX 5652 PORTLAND, OR 972285652	VICE PRESIDENT 2 00	0		
ANDREW JACOBSON C/O ORGANIZATION PORTLAND, OR 972285652	BOARD MEMBER 2 00	0		
SUE BENFIELD PO BOX 5652 PORTLAND, OR 972285652	BOARD MEMBER 2 00	0		
GARY CHAPMAN PO BOX 5652 PORTLAND, OR 972285652	BOARD MEMBER 2 00	0		
ERIC FREEDLE PO BOX 5652 PORTLAND, OR 972285652	SECRETARY 2 00	0		
JIM NORTH PO BOX 5652 PORTLAND, OR 972285652	PRESIDENT 2 00	0		
JOHN B BRAMS PO BOX 5652 PORTLAND, OR 972285652	TREASURER 2 00	0		