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# Short Form Return of Organization Exempt From Income Tax

2012

Open to Public  
InspectionDepartment 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.

A For the 2012 calendar year, or tax year beginning **, 2012, and ending , 20**

B Check if applicable

Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

C Name of organization

LITCHFIELD BEACHES ASSOCIATION

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
P O BOX 492

City or town, state or country, and ZIP + 4  
PAWLEYS ISLAND, SC 29585-0492

D Employer identification number

23-7075071

E Telephone number

843-237-9722

F Group Exemption  
Number ►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  527H 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 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 ► \$ 112756

**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 54985
	2 Program service revenue including government fees and contracts . . . . .	2
	3 Membership dues and assessments . . . . .	3 51850
	4 Investment income . . . . .	4 3254
	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 Gaming and fundraising events . . . . .	
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a
	b Gross income from fundraising events (not including \$15,000 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
	c Less: direct expenses from gaming and fundraising events . . . . .	6c
	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
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c
	8 Other revenue (describe in Schedule O) . . . . .	8 2667
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9 112756
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 30708
	14 Occupancy, rent, utilities, and maintenance . . . . .	14 56561
	15 Printing, publications, postage, and shipping . . . . .	15 1769
	16 Other expenses (describe in Schedule O) . . . . .	16 5397
	17 Total expenses. Add lines 10 through 16 ►	17 94435
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18 18321
	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 337341
	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 355662

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

Form 990-EZ (2012)

10  
07

**Part II Balance Sheets (see the instructions for Part II)**

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

		(A) Beginning of year	(B) End of year
<b>22</b>	<b>Cash, savings, and investments</b>	<b>489213</b>	<b>473193</b>
<b>23</b>	<b>Land and buildings</b>	<b>22</b>	<b>23</b>
<b>24</b>	<b>Other assets (describe in Schedule O)</b>	<b>24</b>	
<b>25</b>	<b>Total assets</b>	<b>489213</b>	<b>473193</b>
<b>26</b>	<b>Total liabilities (describe in Schedule O)</b>	<b>151872</b>	<b>117530</b>
<b>27</b>	<b>Net assets or fund balances (line 27 of column (B) must agree with line 21)</b>	<b>337341</b>	<b>355663</b>

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

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

**What is the organization's primary exempt purpose? BEACH MAINTENANCE**

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	MAINTAIN CLEAN BEACHES AND MAINTAIN WALKWAYS AND PROVIDE ELECTRICITY		
	(Grants \$ 54 985 ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	54 985
29	ADMINISTRATIVE SUPPORT AND SUPPLIES FOR BEACH MAINTENANCE		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	3 944 9
30			
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a	
31	Other program services (describe in Schedule O) . . . . .		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a) . . . . .		94 434

**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

**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 

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 . . . . . Yes  No   
**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) . . . . . Yes  No   
**34** X

35a 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)? . . . . . Yes  No   
**35a** 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 . . . . . Yes  No   
**35b** X

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 . . . . . Yes  No   
**35c** 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 . . . . . Yes  No   
**36** X

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37a** Yes  No   
 b Did the organization file Form 1120-POL for this year? . . . . . Yes  No   
**37b** 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? . . . . . Yes  No   
 b If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . Yes  No   
**38b** X

39 Section 501(c)(7) organizations. Enter:  
 a Initiation fees and capital contributions included on line 9 . . . . . Yes  No   
**39a** X

b Gross receipts, included on line 9, for public use of club facilities . . . . . Yes  No   
**39b** X

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:  
 section 4911 ► \_\_\_\_\_ ; section 4912 ► \_\_\_\_\_ ; section 4955 ► \_\_\_\_\_ Yes  No   
 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 . . . . . Yes  No   
**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 . . . . . Yes  No   
**40c** X

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . Yes  No   
**40d** X

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   
**40e** X

41 List the states with which a copy of this return is filed ► SC Yes  No

42a The organization's books are in care of ► EXECUTIVE TAX SERVICES Telephone no. ► (843) 237-1384  
 Located at ► 46 PROFESSIONAL LANE UNIT E, PAWLEYS ISLAND SC ZIP + 4 ► 29585 Yes  No   
 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

c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ► Yes  No   
**42c** 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

44a 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   
**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 . . . . . Yes  No   
**44b** X

c Did the organization receive any payments for indoor tanning services during the year? . . . . . Yes  No   
**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 . . . . . Yes  No   
**44d** X

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . . Yes  No   
**45a** X

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   
**45b** 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 only**

All section 501(c)(3) organizations 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  47 X

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 title of each employee paid more than \$100,000	(b) 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
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	► <i>Elizabeth T. Gardner</i>	3/28/2013
	Signature of officer	Date
► ELIZABETH T GARDNER - TREASURER		
Type or print name and title		

Paid Preparer Use Only	Prep/Type preparer's name JOHN BARTKIEWICZ	Preparer's signature <i>John Bartkiewicz</i>	Date 03/26/13	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00448890
	Firm's name ► EXECUTIVE TAX SERVICES			Firm's EIN ► 55-0839379	
	Firm's address ► 46 PROFESSIONAL LANE UNIT E PAWLEYS ISLAND, SC 29585			Phone no	(843) 237-1384

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

QNA

Form 990-EZ (2012)

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

LITCHFIELD BEACHES ASSOCIATION

Employer identification number

23-7075071

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I    b  Type II    c  Type III—Functionally integrated    d  Type III—Non-functionally integrated
  - e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
  - f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . .
  - g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
    - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? . . . . .
    - (ii) A family member of a person described in (i) above? . . . . .
    - (iii) A 35% controlled entity of a person described in (i) or (ii) above? . . . . .
  - h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?	(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U S ?	(vii) Amount of monetary support
				Yes	No	Yes	No
(A)							
(B)							
(C)							
(D)							
(E)							
<b>Total</b>							

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

QNA

Schedule A (Form 990 or 990-EZ) 2012

## LITCHFIELD BEACHES ASSOCIATION

23-7075071

Schedule A (Form 990 or 990-EZ) 2012

Page 2

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . .	44070	42046	50351	41406	51850	229723
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . .	41263	55875	45344	62732	54985	260199
4 <b>Total.</b> Add lines 1 through 3 . . .	85333	97921	95695	104138	106835	489922
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						
6 <b>Public support.</b> Subtract line 5 from line 4.						489922

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4 . . . . .	85333	97921	95695	104138	106835	489922
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	11170	8976	6629	3347	3254	33376
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
11 <b>Total support.</b> Add lines 7 through 10						523298
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ► <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	93.622	%
15 Public support percentage from 2011 Schedule A, Part II, line 14 . . . . .	15	91.265	%
16a <b>33½% support test—2012.</b> If the organization did not check the box on line 13, and line 14 is 33½% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input checked="" type="checkbox"/>			
b <b>33½% support test—2011.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33½% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>			
17a <b>10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>			
b <b>10%-facts-and-circumstances test—2011.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>			
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ► <input type="checkbox"/>			

QNA

Schedule A (Form 990 or 990-EZ) 2012

**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

**2012**

**Open to Public  
Inspection**

Name of the organization

**LITCHFIELD BEACHES ASSOCIATION**

Employer identification number

**23-7075071**

FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE:

DESCRIPTION	AMOUNT
MISCELLANEOUS INCOME	2667
<b>TOTAL:</b>	<b>2667</b>

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

DESCRIPTION	AMOUNT
INSURANCE	3407
INTERNET EXPENSE	875
MEETING EXPENSE	210
MISCELLANEOUS EXPENSE	59
BANK CHARGES	23
SIGNAGE EXPENSE	80
TRASH CANS	743
<b>TOTAL:</b>	<b>5397</b>

FORM 990-EZ, PART II, LINE 26 - TOTAL LIABILITIES:

DESCRIPTION	BEGINNING	ENDING
CABLE TV PAYABLE	151872	117530
<b>TOTAL:</b>	<b>151872</b>	<b>117530</b>