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Short Form
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2013**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ **Do not enter Social Security numbers on this form as it may be made public.**▶ **Information about Form 990-EZ and its instructions is at www.irs.gov/form990.**

A For the 2013 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
Lake Norman Tennis Association
 Number and street (or P O box, if mail is not delivered to street address) Room/suite
P O Box 651
 City or town State ZIP code
Cornelius NC 28031
 Foreign country name Foreign province/state/county Foreign postal code

D Employer identification number
11-3709384

E Telephone number
(704) 607-8807

F Group Exemption Number ▶

G Accounting Method ☐ Cash ☒ Accrual Other (specify) ▶

I Website: ▶ **www.lnta.org**

H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

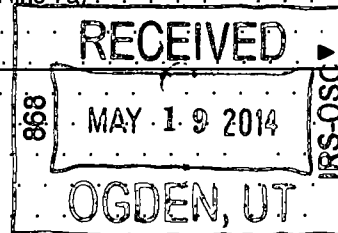
J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(4) (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **139,162**

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		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1	11,886	18	Excess or (deficit) for the year (Subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	2	124,435	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)
3	Membership dues and assessments	3		20	Other changes in net assets or fund balances (explain in Schedule O)
4	Investment income	4	120	21	Net assets or fund balances at end of year. Combine lines 18 through 20
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	0		
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 \$ 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	0		
7a	Gross sales of inventory, less returns and allowances	7a	221		
b	Less: cost of goods sold	7b	121		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	100		
8	Other revenue (describe in Schedule O)	8	2,500		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	139,041		
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	1,385		
15	Printing, publications, postage, and shipping	15			
16	Other expenses (describe in Schedule O)	16	98,962		
17	Total expenses. Add lines 10 through 16	17	100,347		



For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2013)

HTA

65 19

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 significant 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 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)?		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		
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.		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.		X
37 a 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?		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?		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		
40 a 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.		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.		X
41 List the states with which a copy of this return is filed. ▶ NC		
42 a The organization's books are in care of ▶ <u>Lois Reynolds</u> Telephone no. ▶ <u>(704) 607-8807</u>		
Located at ▶ <u>20619 Bethel Church Rd</u> City <u>Cornelius</u> ST <u>NC</u> ZIP + 4 ▶ <u>28031</u>		
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: ▶		X
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 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 ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ 43		
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.		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.		X
c Did the organization receive any payments for indoor tanning services during the year?		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.		
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45 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).		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	No
47		

- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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- 49 a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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- b If "Yes," was the related organization a section 527 organization?

49b		
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- 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	(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
Name None				
Title	Hr/WK .00			
Name				
Title	Hr/WK .00			
Name				
Title	Hr/WK .00			
Name				
Title	Hr/WK .00			
Name				
Title	Hr/WK .00			

- 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."

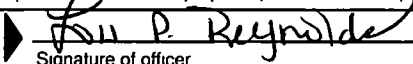
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		

- 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		2/28/2014
	Signature of officer	Date
	Lois Reynolds	Treasurer
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name	SELF-PREPARED RETURN			
	Firm's address			Firm's EIN	Phone no

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

Lake Norman Tennis Association

Employer identification number

11-3709384

Form 990-EZ, Part I, Line 8, Other Revenue: Tennis Tournament Ticket Sales and USTA Ticket

Raffle: 2,500

Form 990-EZ, Part I, Line 16, Other Expenses: Meals and entertainment: 1,148

Form 990-EZ, Part I, Line 16, Other Expenses: Conferences, conventions, and meetings: 3,273

Form 990-EZ, Part I, Line 16, Other Expenses: Accounting fees: 1,704

Form 990-EZ, Part I, Line 16, Other Expenses: Advertising: 2,606

Form 990-EZ, Part I, Line 16, Other Expenses: Bank charges: 282

Form 990-EZ, Part I, Line 16, Other Expenses: Fees: 434

Form 990-EZ, Part I, Line 16, Other Expenses: Insurance: 1,015

Form 990-EZ, Part I, Line 16, Other Expenses: Miscellaneous: 240

Form 990-EZ, Part I, Line 16, Other Expenses: Office expense: 615

Form 990-EZ, Part I, Line 16, Other Expenses: Adult league and ladder expenses: 63,063

Form 990-EZ, Part I, Line 16, Other Expenses: Tournament expenses: 11,367

Form 990-EZ, Part I, Line 16, Other Expenses: Youth league and tennis promotion expenses:

11,215

Form 990-EZ, Part I, Line 16, Other Expenses: Youth scholarships: 2,000

Form 990-EZ, Part I, Line 20, Net Assets: Prior Period Change in Assets: 17

Form 990-EZ, Part II, Line 24, Other Assets: Accounts Receivable: Beginning of year: 260, End

of year: 1,946

Form 990-EZ, Part II, Line 24, Other Assets: Equipment: Beginning of year: 378, End of year:

378

Form 990-EZ, Part II, Line 24, Other Assets: Prepaid expenses: Beginning of year: 0, End of

year: 350

Form 990-EZ, Part II, Line 24, Other Assets: Inventory: Beginning of year: 0, End of year: 403

Form 990-EZ, Part II, Line 26, Liabilities: Coordinator Expenses: Beginning of year: 0, End of

year: 81

Name of the organization

Lake Norman Tennis Association

Employer identification number

11-3709384

Form 990-EZ, Part II, Line 26, Liabilities: Ladder Coordinator Fee: Beginning of year: 120,

End of year: 0

Form 990-EZ, Part II, Line 26, Liabilities: Ladder Awards: Beginning of year: 95, End of year:

80

Form 990-EZ, Part II, Line 26, Liabilities: Acetoberfest Awards: Beginning of year: 224, End

of year: 180

Form 990-EZ, Part II, Line 26, Liabilities: Bank error payable: Beginning of year: 0, End of

year: 104

Part I, Line 1 (990-EZ) - Contributions, Gifts, Grants and Similar Amounts Received

1	Contributions	1	500
2	Noncash contributions	2	
3	Membership dues and assessments (contributions from the public)	3	
4	Government contributions (grants)	4	
5	Commercial co-venture	5	
6	Special events contributions (Line 6 - Special Events).	6	0
7	Associated organization contributions	7	
8	Tennis Association Grants	8	11,386
9		9	
10		10	
11	Total	11	11,886

Part I, Line 4 (990-EZ) - Investment Income

1	Interest on savings and temporary cash investments	1	120
2	Dividends and interest from securities	2	
3	Gross rents	3	
4	Other investment income	4	
5	Total	5	120