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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 private foundation)

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2013 calendar year, or tax year beginning 01-01-2013, and ending 12-31-2013

- B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending

C Name of organization: NAGA INC. Number and street: 10375 SW 97TH TERRACE. City or town: MIAMI, FL 33176

D Employer identification number: 20-1160637. E Telephone number: (305) 710-1935. F Group Exemption Number

G Accounting Method: Cash [ ], Accrual [x], Other (specify)

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

I Website: WWW.NAGAGOLF.NET

J Tax-exempt status (check only one): 501(c)(3) [x], 501(c)(7) (insert no) [ ], 4947(a)(1) [ ], 527 [ ]

K Form of organization: Corporation [x], 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. Total: \$14,876

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 [x]

Table with 21 rows and 3 columns: Line number, Description, and Amount. Revenue section (lines 1-9) and Expenses section (lines 10-17) are detailed. Net Assets section (lines 18-21) shows a total of 5,452.

**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> Cash, savings, and investments . . . . .	5,331	<b>22</b> 5,452
<b>23</b> Land and buildings . . . . .		<b>23</b>
<b>24</b> Other assets (describe in Schedule O) . . . . .		<b>24</b>
<b>25 Total assets</b> . . . . .	5,331	<b>25</b> 5,452
<b>26 Total liabilities</b> (describe in Schedule O) . . . . .		<b>26</b>
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .	5,331	<b>27</b> 5,452

**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?  
 THE PRIMARY EXEMPT PURPOSE OF THE ORGANIZATION IS TO PROMOTE THE CULTURAL DIVERSITY EXISTING IN SOUTH FLORIDA THROUGH THE GAME OF GOLF

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 )

<b>28</b> THE ORGANIZATION PROMOTES THE RELATIONSHIPS OF THE DIFFERENT CULTURES IN SOUTH FLORIDA BY ENTICING MEMBERS TO COMPETE IN GOLF TOURNAMENTS (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	14,755
<b>29</b> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	
<b>30</b> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (describe in Schedule O) (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32 Total program service expenses</b> (add lines 28a through 31a) <input type="checkbox"/>	<b>32</b>	14,755

**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 title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms 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
See Additional Data Table				

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

Form 990-EZ (2013) Part V Other Information. Questions 33-45b regarding significant activities, changes, income, political expenditures, loans, and controlled entities.

	Yes	No
46		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 . . . . .

**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

	Yes	No
47		
48		
49a		
49b		

**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 . . . . .

**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	(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

**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

**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** \*\*\*\*\*  
Signature of officer  
Date 2014-03-10  
AXEL PREUSS-KHUNE PRESIDENT  
Type or print name and title

**Paid Preparer Use Only**  
Print/Type preparer's name: BAYARDO N AGUILAR JR  
Preparer's signature  
Date: 2014-06-24  
Check  if self-employed  
PTIN: P00278437  
Firm's name: BAYARDO N AGUILAR JR CPA PA  
Firm's EIN: 65-1089213  
Firm's address: 1550 MADRUGA AVE STE 335  
CORAL GABLES, FL 331463094  
Phone no: (305) 662-8088

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

# Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 20-1160637  
**Name:** NAGA INC

## 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
JORGE MONTEALEGRE DIRECTOR	000 00	0		
ROBERTO HIRLEMANN TOURNAMENT D	000 00	0		
ALEJANDRO DEL CARMEN SECRETARY	000 00	0		
FERNANDO GALLO DIRECTOR	000 00	0		
ERNESTO MARIN VICE-PRESIDE	000 00	0		
JIM WHELAN DIRECTOR	000 00	0		
ARMANDO CASTILLO DIRECTOR	000 00	0		
HUMBERTO MUNOZ DIRECTOR	000 00	0		
AXEL PREUSS-KHUNE PRESIDENT	000 00	0		
GASTON RODRIGUEZ DIRECTOR	000 00	0		
ARMANDO CUNILL DIRECTOR	000 00	0		

**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.

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

OMB No 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization  
NAGA INC

Employer identification number

20-1160637

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	REIMBURSEMENT ADIDAS EQUIPMEN 1,830 TOTAL 1,830
FORM 990-EZ, PART I, LINE 16	EXPENSES PROFESSIONAL FEES 426 FIESTA - PRESIDENCIAL EXP 9,138 GENERAL ASSEMBLY EXPENSE 798 USGA MEMBERSHIPS 110 MISCELLANEOUS 117 LICENSES & PERMITS 70 TOURNAMENT - 4 OF JULY 600 ADIDAS EQUIPMENT 1,830 TOURNAMENTS - VARIOUS 1,666 TOTAL 14,755
FORM 990-EZ, PART III	THE PRIMARY EXEMPT PURPOSE OF THE ORGANIZATION IS TO PROMOTE THE CULTURAL DIVERSITY EXISTING IN SOUTH FLORIDA THROUGH THE GAME OF GOLF

# TY 2013 Compensation Explanation

**Name:** NAGA INC

**EIN:** 20-1160637

Person Name	Explanation
JORGE MONTEALEGRE	
ROBERTO HIRLEMANN	
ALEJANDRO DEL CARMEN	
FERNANDO GALLO	
ERNESTO MARIN	
JIM WHELAN	
ARMANDO CASTILLO	
HUMBERTO MUNOZ	
AXEL PREUSSKHUNE	
GASTON RODRIGUEZ	
ARMANDO CUNILL	