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₃90-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 foundations)

OMB No 1545-1150

2013

Open to Public Inspection

epartment of the Treasury Internal Revenue Service

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. 07/01/13 , and ending For the 2013 calendar year, or tax year beginning Check if applicable C Name of organization D Employer identification number ENVELOPE Address change ROCHESTER ATHLETIC ASSOCIATION Name change CHARITABLE TRUST 33-1202524 Number and street (or P O box, if mail is not delivered to street address) Room/suite Initial return E Telephone number 603-332-3959 PO BOX 864 Terminated City or town, state or province, country, and ZIP or foreign postal code Amended return F Group Exemption NH 03866-0864 Application pending ROCHESTER Number > Check ► X if the organization is not X Cash Accrual Other (specify) ▶ Accounting Method required to attach Schedule B Website: ► N/A X 501(c)(3) 527 (Form 990, 990-EZ, or 990-PF) Tax-exempt status (check only one) -501(c)(X Trust Association Other Form of organization Corporation 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 3,374 Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Part I Check if the organization used Schedule O to respond to any question in this Part I 1 Contributions, gifts, grants, and similar amounts received 1 2 Program service revenue including government fees and contracts 2 3 3 Membership dues and assessments 4 Investment income Gross amount from sale of assets other than inventory 5a 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) Gaming and fundraising events Gross income from gaming (attach Schedule G if greater than 3,369 \$15,000) of contributions Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and/confributions exceeds \$15,000) 6b 1,000 Less direct expenses from gaming and fundraising events 6c Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract ·6 2014 ИQЛ 2,369 line 6c) 🔯 6d Gross sales of inventory, less returns and allowances 7a Less cost of goods said EN, UT 7b Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7с С Other revenue (describe in Schedule O) 8 8 2,374 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9 10 Grants and similar amounts paid (list in Schedule O) 10 11 11 Benefits paid to or for members 12 12 Salaries, other compensation, and employee benefits 255 13 13 Professional fees and other payments to independent contractors 14 14 Occupancy, rent, utilities, and maintenance 15 15 Printing, publications, postage, and shipping 191 16 16 Other expenses (describe in Schedule O) 446 17 17 Total expenses. Add lines 10 through 16 -1.07218 18 Excess or (deficit) for the year (Subtract line 17 from line 9) Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with 6,579 19 end-of-year figure reported on prior year's return) 20 Other changes in net assets or fund balances (explain in Schedule O) 5,507 21 Net assets or fund balances at end of year Combine lines 18 through 20

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2013)

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Form 990-F7 (2013) Page 3 ROCHESTER ATHLETIC ASSOCIATION 33-1202524 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 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a X detailed description of each activity in Schedule O 33 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 X 34 change on Schedule O (see instructions) 35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business X activities (such as those reported on lines 2, 6a, and 7a, among others)? 35a 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 35b Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, X reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III 35c 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets X during the year? If "Yes," complete applicable parts of Schedule N 36 ▶ 37a 37a Enter amount of political expenditures, direct or indirect, as described in the instructions X 37b 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 X 38a 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 38b Section 501(c)(7) organizations Enter 39a a Initiation fees and capital contributions included on line 9 39b **b** Gross receipts, included on line 9, for public use of club facilities 40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under _, section 4912 **>** section 4911 ▶ 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 X 40b 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 All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter X transaction? If "Yes," complete Form 8886-T 40e NH List the states with which a copy of this return is filed 603-332-3959 GEORGE WOODILL 42a The organization's books are in care of ▶ Telephone no. ▶ PO BOX 1311 03867 ZIP + 4 ▶ Located at ▶ ROCHESTER b At any time during the calendar year, did the organization have an interest in or a signature or other authority over Yes No a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 42b 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. 42c X 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. ▶ 43 Section 4947(a)(1) nonexempt chantable trusts filing Form 990-EZ in lieu of Form 1041 — Check here 43 and enter the amount of tax-exempt interest received or accrued during the tax year Yes No 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be X 44a completed instead of Form 990-EZ Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be X 44b completed instead of Form 990-EZ X 44c Did the organization receive any payments for indoor tanning services during the year? If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an 44d explanation in Schedule O X Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a 45a 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) 45h

Form 990-EZ (2013)

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Form	990-EZ (2013)	ROCHE	STER	ATHLE	ric A	SSOCIATION	<u> </u>	33-12	02524			P	age 4
	ι												Yes	No
46		•	ion engage, o public office?	•	• •	•	ampaign activities o Part I	n benait	of or in opposition	on		46		х
Pa	rt VI		on 501(c)			-								
* ***	••••	All sec	ction 501(c)	(3) orga	inizations m	nust ansv	ver questions 47-	49b and	d 52, and com	plete the tal	oles for line	es		
		50 and							5					
		Check	k if the orga	nization	used Sche	dule O to	respond to any	question	in this Part V				1	<u> </u>
47	Did the	organizati	ion engage ır	lobbying	activities or	have a se	ection 501(h) electio	n ın effec	t during the tax				Yes	No
	year? I	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								47		X		
48	Is the c	the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E							48		X			
49a	Did the	the organization make any transfers to an exempt non-chantable related organization?							49		X			
b		If "Yes," was the related organization a section 527 organization?								49	b	L		
50			_		_		sated employees (o							
	employ	rees) who	each receive	d more th	nan \$100,000	of compe	ensation from the or	,		·		· · · · · · · · ·	_	
	(a) Name and title of each employee					(b) Average hours per week devoted to position] coi	Reportable mpensation W-2/1099-MISC)	(d) Health contributions benefit p deferred co	to employee ans, and	(e) Estimated amount of other compensation			
No	one					-								
	•							-					_	
										1				
			-			-								
												<u> </u>		
]							
								<u> </u>		l				
f 			other employe	•	-				<u> </u>					
51							sated independent one, enter "None."	contracto	irs who each rec	eivea more u	1811			
			e and business						(b) Typ	e of service		(c) Comp	ensation	1
No	ne													
		<u>-</u>												
					_									
d	Total n	umber of o	other indeper	dent con	tractors each	n receiving	over \$100,000			-				
52							501(c)(3) organizatı	ons and 4	4947(a)(1)					
	nonexe	empt chari	table trusts m	ust attac	h a complete	ed Schedu	le A				<u> </u>	X Y	es	No
Unde	r penaltie	s of perjury	y, I declare tha	t I have ex	camined this re	eturn, inclu	ding accompanying so	chedules a	and statements, a	nd to the best	of my knowled	dge and beli	ef, it is	
true,	correct, a	ina complet	e Declaration	or prepar	er (other than	officer) is b	eased on all information	on of which	n preparer nas an	y knowledge				
Sigr	,	Signal	ture of officer	1	- /	17,1	1 '4 4			ate /	1/1-	1111		
Here		Signa	×	$Y \varepsilon b$	rgt lof		rodill	1	,	~~ / <i>(</i>) <i>[23</i>]	114		
Here		Type	or print name and	title	/ / -	· _ // /		_///	$\sqrt{\lambda}$		/ /	/		
		Pnnt/Type pr	reparer's name		,	Pr	eparer's signature	1///	121	Date	Check	X , P7	ïN	
Paic	,	MICHAEL	P. DUBOIS	3		мт	CHAEL P. DUBO	لما الإ	Lien	10/2			036719	98
	parer	Firm's name		CHAE	L P. D		, CPA	1			Firm's EIN	26-3		
-	Only	Firm's addre	. 4		UTH MA		REET	\overline{t}						
			RC	CHES	TER, N	<u>H 03</u>	867-3121				Phone no 6	03-33		46
May	the IRS	discuss th	nis return with	the prep	arer shown	above? Se	e instructions					► X		No
					-							Form S	90-EZ	(2013)

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.

▶ Information about Schedule A (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

ROCHESTER ATHLETIC ASSOCIATION CHARITABLE TRUST

Employer Identification number 33–1202524

P	Part ! 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	П	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)										
3	П	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).										
4	П	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	H	An organization that normally receives a substantial part of its support from a governmental unit or from the general public										
-	لبا	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		-		more than 33 1/3% of its suppor	•	tributions	. membe	ership fe	es. and	aross		
		_	- · · · · ·	ot functions—subject to certain ex								
		•	•	unrelated business taxable inco	-							
				, 1975. See section 509(a)(2). (-							
10		•	-	clusively to test for public safety			a)(4).					
11	X	•	•	clusively for the benefit of, to pe		-		carry ou	t the			
••		•	•	d organizations described in sect				-		tion		
				e type of supporting organization								
		a Type		c Type III–Functiona			d			n-functi	onally integrated	
е	X			nization is not controlled directly			(yg	
Ū			•	than one or more publicly suppo								
		or section 509			.					. , ,		
f				mination from the IRS that it is a	Type I. Ty	pe II. or T	vpe III s	upportin	a			
•		•	check this box		.,,,,		,,		•			
g		-		on accepted any gift or contribution	on from ar	of the						
9		following pers	•	on acceptod any gift or account and		.,						
		• •		itrols, either alone or together wi	th persons	describe	d in (u) a	and			[v	es No
			, the governing body of the s		po.oo		• (<i>,</i> .				11g(i)	X
		, ,	member of a person describe	• • •							11g(ii)	X
			ontrolled entity of a person de								11g(iii)	X
h											(·· a)···/	
h Provide the following information about the supported organization(s) (i) Name of supported (II) EIN (III) Type of organization (iv) Is the organization (v) Did you notify (vI) Is the						(vii) Amount of m	onetary					
		ganization		(described on lines 1–9	in cot (i) listed in your		the organization in		organization in col		support	
				above or IRC section	governing document?		col (i) of your support?		(i) organized in the			
				(see instructions))	Yes	No	Yes	No	Yes	No		
(A)	RC	CHESTER	ATHLETIC ASSO	CIATION								
(71)			02-6017297	9	x		X	}	x			
(B)			<u> </u>									•
(0,												
(C)					 							
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Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II (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) 2009 (b) 2010 (c) 2011 (d) 2012 (e) 2013 (f) Total Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants") Tax revenues levied for the organization's benefit and either paid to or expended on its behalf The value of services or facilities furnished by a governmental unit to the organization without charge Total. Add lines 1 through 3 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) Public support. Subtract line 5 from line 4. Section B. Total Support Calendar year (or fiscal year beginning in) ▶ (a) 2009 (b) 2010 (c) 2011 (d) 2012 (e) 2013 (f) Total Amounts from line 4 Gross income from interest, dividends, 8 payments received on securities loans, rents, royalties and income from similar sources 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 Total support. Add lines 7 through 10 12 Gross receipts from related activities, etc. (see instructions) 12 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) 13 organization, check this box and stop here Section C. Computation of Public Support Percentage 14 14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) Public support percentage from 2012 Schedule A, Part II, line 14 15 15 33 1/3% support test-2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization 17a 10%-facts-and-circumstances test—2013. 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 stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization 10%-facts-and-circumstances test-2012. 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 stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see

instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.)

If the organization fails to qualify under the tests listed below, please complete Part II.)

500	tion A. Public Support	quality under th	ie lesis listeu b	elow, please o	omplete Fart ii	· <u>) </u>						
	ndar year (or fiscal year beginning in)	(0) 2000	T (b) 2040	(=) 2011	(4) 2042	(a) 2012	(f) Total					
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total					
	grants *)					ļ <u>-</u>						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose											
3	Gross receipts from activities that are not an unrelated trade or business under section 513											
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf											
5	The value of services or facilities furnished by a governmental unit to the organization without charge											
6	Total. Add lines 1 through 5											
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons											
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year											
С	Add lines 7a and 7b											
8	Public support (Subtract line 7c from line 6.)											
	tion B. Total Support		_		•							
Caler	ndar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total					
9	Amounts from line 6											
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources											
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975											
С	Add lines 10a and 10b											
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on											
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)											
13	Total support. (Add lines 9, 10c, 11,											
	and 12.)			<u> </u>								
14	First five years. If the Form 990 is for the organization, check this box and stop here		second, third, fourt	h, or fifth tax year a	as a section 501(c)	(3)	▶ □					
Sec	tion C. Computation of Public Su	pport Percent	age									
15	Public support percentage for 2013 (line 8,	column (f) divided	by line 13, column	(f))		15	<u>%</u>					
16	Public support percentage from 2012 Sche					16	<u>%</u>					
	tion D. Computation of Investme											
17	Investment income percentage for 2013 (lin	17	<u> </u>									
18	Investment income percentage from 2012	18	<u> </u>									
19a	··											
	17 is not more than 33 1/3%, check this bo											
b	33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization											
20	Private foundation. If the organization did	-	-				↓ H					
	Trivato regrigation, il the organization did	UNICON & DOX U	Tario it, iou, or to	- ON CONTRACTOR								

Schedule A (Form 990 or 990-EZ) 2013 ROCHESTER ATHLETIC ASSOCIATION

33-1202524

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12 Also complete this part for any additional information. (See instructions).

SCHEDULE O (Form 990 or 990-EZ) 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.

OMB No 1545-0047
2013

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Department of the Treasury Internal Revenue Service ► 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.

Open to Public Inspection

Name of the organization

ROCHESTER ATHLETIC ASSOCIATION CHARITABLE TRUST

Employer Identification number 33–1202524

Form 990-EZ, Part I, Line 16 - Other Expenses

Description

Amount

Expenses

Office

191

Total \$

191

Form 990-EZ, Part III - Primary Exempt Purpose

RAISE AND DISTRIBUTE FUNDS IN SUPPORT OF ROCHESTER ATHLETIC ASSOCIATION AND

DESERVING INDIVIDUALS IN FORM OF SCHOLARSHIPS.

Form 990-EZ, Part III, Line 31 - All Other Accomplishment
RAISED FUNDS TO AWARD THREE SCHOLARSHIPS TO INDIVIDUALS ATTENDING POST
SECONDARY EDUCATION.