



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form

**990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2014**Open to Public  
Inspection**A** For the 2014 calendar year, or tax year beginning

and ending

**B** Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization

TN SECTION PGA OF AMERICA

Doing business as

Number and street (or P O box if mail is not delivered to street address)

400 FRANKLIN RD

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

FRANKLIN, TN 37069-8204

**F** Name and address of principal officer: JEFF ABBOT

same as C above

**D** Employer identification number

62-0863884

**E** Telephone number

615-790-7600

**G** Gross receipts \$ 2,602,557.**H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

**H(c)** Group exemption number**I** Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)( 6 ) (insert no ) ☐ 4947(a)(1) or ☐ 527**J** Website: TENNPGA.COM**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation 1972 **M** State of legal domicile TN**Part I Summary**

1 Briefly describe the organization's mission or most significant activities: See Schedule O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)

3 11

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 11

5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)

5 98

6 Total number of volunteers (estimate if necessary)

6 100

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 1,200.

b Net unrelated business taxable income from Form 990-T, line 34

7b 0.

8 Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

6,050. 0.

9 Program service revenue (Part VIII, line 2g)

1,733,338. 1,861,428.

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

107,298. 195,183.

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

15,000. 16,200.

12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

1,861,686. 2,072,811.

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

12,650. 28,340.

14 Benefits paid to or for members (Part IX, column (A), line 4)

0. 0.

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

521,331. 539,051.

16a Professional fundraising fees (Part IX, column (A), line 11e)

0. 0.

b Total fundraising expenses (Part IX, column (D), line 25)

1,264,254. 1,334,832.

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

1,798,235. 1,902,223.

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

63,451. 170,588.

19 Revenue less expenses. Subtract line 18 from line 12

Beginning of Current Year

End of Year

1,662,420. 1,793,259.

20 Total assets (Part X, line 16)

152,329. 226,326.

21 Total liabilities (Part X, line 26)

1,510,091. 1,566,933.

22 Net assets or fund balances. Subtract line 21 from line 20

**Part II Signature Block**

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

JEFF ABBOT, EXECUTIVE DIRECTOR

Type or print name and title

**Paid**

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN

**Preparer Use Only**

Firm's name

Firm's EIN

Firm's address

Phone no

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☐ No

432001 11-07-14

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

Form 990 (2014)

SCANNED JUL 10 2015

Activities &amp; Governance

Revenue

Expenses

Net Assets or Fund Balances

RECEIVED  
 JUN 24 2015  
 CC DEN, IIT  
 IRS-C

4

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

☒ X

- 1**
- Briefly describe the organization's mission:

See Schedule O

- 2**
- Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

- 3**
- Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

- 4**
- Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
 TOURNAMENTS- THE TENNESSEE SECTION PROMOTED THE GAME OF GOLF BY PROVIDING PLAYING OPPORTUNITIES FOR GOLF PROFESSIONALS AND AMATEURS ALIKE. THESE PLAYING OPPORTUNITIES ENCOURAGE MORE PARTICIPATION IN THE GAME OF GOLF BY PROMOTING THE GAME THROUGH ITS GRASS ROOTS EFFORTS IN THE TENNESSEE SECTION BOUNDARIES.

**4b** (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
 JUNIOR GOLF- PROVIDED A SUPERIOR COMPETITIVE PROGRAM FOR ALL JUNIOR GOLFERS IN THE SECTION AND PROVIDE QUALIFIERS FOR THEM TO FURTHER THEIR EXPERIENCE ON A REGIONAL AND NATIONAL LEVEL.

**4c** (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
 EDUCATION- PROMOTED EDUCATIONAL OPPORTUNITIES TO THE MEMBERS TO FURTHER THE GROWTH IN THE CHANGING GOLF INDUSTRY AND TO RECEIVE TRAINING IN AREAS ESSENTIAL IN ADVANCING THE GAME.

- 4d**
- Other program services (Describe in Schedule O.)

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

- 4e**
- Total program service expenses ►

**Part IV Checklist of Required Schedules**

|                                                                                                                                                                                                                                                                                                                           | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?<br><i>If "Yes," complete Schedule A</i>                                                                                                                                                                      |     | X  |
| <b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors?                                                                                                                                                                                                                                   |     | X  |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>                                                                                                                      |     | X  |
| <b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>                                                                                                       |     |    |
| <b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>                                                                               | X   |    |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>                                                    |     | X  |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>                                                                                            |     | X  |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>                                                                                                                                                         |     | X  |
| <b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>            |     | X  |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>                                                                                                     |     | X  |
| <b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.                                                                                                                                                                 |     |    |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>                                                                                                                                                                       | X   |    |
| <b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>                                                                                                   |     | X  |
| <b>c</b> Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>                                                                                                   |     | X  |
| <b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>                                                                                                                      |     | X  |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>                                                                                                                                                                                     |     | X  |
| <b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>                                                            |     | X  |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>                                                                                                                                                        |     | X  |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year?<br><i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>                                                                        |     | X  |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>                                                                                                                                                                                                        |     | X  |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?                                                                                                                                                                                                                    |     | X  |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> |     | X  |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>                                                                                                           |     | X  |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>                                                                                                     |     | X  |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>                                                                                                               |     | X  |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>                                                                                                                           |     | X  |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>                                                                                                                                                     |     | X  |
| <b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>                                                                                                                                                                                                             |     | X  |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?                                                                                                                                                                                                     |     |    |

Form 990 (2014)

**Part IV Checklist of Required Schedules** (continued)

|                                                                                                                                                                                                                                                                                                                     | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II                                                                                             | X   |    |
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III                                                                                                                 |     | X  |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J                                                      | X   |    |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a                           |     | X  |
| <b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?                                                                                                                                                                                                          |     |    |
| <b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?                                                                                                                                                                 |     |    |
| <b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?                                                                                                                                                                                                    |     |    |
| <b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I                                                                                        |     |    |
| <b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I                                        |     |    |
| <b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II                                 |     | X  |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III |     | X  |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):                                                                                                             |     |    |
| <b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV                                                                                                                                                                                                    |     | X  |
| <b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV                                                                                                                                                                                 |     | X  |
| <b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV                                                                                     |     | X  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M                                                                                                                                                                                                  |     | X  |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M                                                                                                                                  |     | X  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I                                                                                                                                                                                        |     | X  |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II                                                                                                                                                                      |     | X  |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I                                                                                                                      |     | X  |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1                                                                                                                                                                  |     | X  |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?                                                                                                                                                                                                                  |     | X  |
| <b>b</b> If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2                                                                                          |     |    |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2                                                                                                                           |     |    |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI                                                                             |     | X  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?                                                                                                                                                                                            | X   |    |

Note. All Form 990 filers are required to complete Schedule O

Form 990 (2014)

**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

|                                                                                                                                                                                                                                                      | 1a  | 1b | 1c | 2a | 2b | 3a | 3b | 4a | 5a | 5b | 5c | 6a | 6b | 7a | 7b | 7c | 7d | 7e | 7f | 7g | 7h | 8 | 9a | 9b | 10a | 10b | 11a | 11b | 12a | 12b | 13a | 13b | 13c | 14a | 14b |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|---|----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable                                                                                                                                                               | 123 |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable                                                                                                                                                             |     | 0  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?                                                                                    |     |    | X  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return                                                              |     | 98 |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)          |     |    | X  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?                                                                                                                                              |     |    | X  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O                                                                                                                                |     |    | X  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>4a</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)? |     |    |    |    |    |    |    | X  |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> If "Yes," enter the name of the foreign country:<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).                                                                     |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?                                                                                                                                      |     |    |    |    |    |    |    |    | X  |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                            |     |    |    |    |    |    |    |    | X  |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T?                                                                                                                                                                          |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?                                    |     |    |    |    |    |    |    | X  |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?                                                                                               |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b>                                                                                                                                                               |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?                                                                                             |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?                                                                                                                                             |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?                                                                                                        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year                                                                                                                                                                           |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?                                                                                                                             |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?                                                                                                                                |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?                                                                                                            |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?                                                                                                          |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?                                                     |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>9 Sponsoring organizations maintaining donor advised funds.</b>                                                                                                                                                                                   |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?                                                                                                                                                          |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?                                                                                                                                           |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>10 Section 501(c)(7) organizations.</b> Enter:                                                                                                                                                                                                    |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>a</b> Initiation fees and capital contributions included on Part VIII, line 12                                                                                                                                                                    |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities                                                                                                                                                 |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>11 Section 501(c)(12) organizations.</b> Enter:                                                                                                                                                                                                   |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>a</b> Gross income from members or shareholders                                                                                                                                                                                                   |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)                                                                                                                |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?                                                                                                                                |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year                                                                                                                                                       |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>                                                                                                                                                                           |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>a</b> Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O.                                            |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans                                                                                   |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>c</b> Enter the amount of reserves on hand                                                                                                                                                                                                        |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?                                                                                                                                                |     |    |    |    |    |    |    | X  |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |
| <b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O                                                                                                                                   |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |     |     |     |     |     |     |     |     |     |     |     |

Form 990 (2014)

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒ X

**Section A. Governing Body and Management**

|                                                                                                                                                                                                                                                                                                                   | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1a</b> Enter the number of voting members of the governing body at the end of the tax year<br>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O | 11  |    |
| <b>b</b> Enter the number of voting members included in line 1a, above, who are independent                                                                                                                                                                                                                       | 11  |    |
| <b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?                                                                                                                                    |     | X  |
| <b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?                                                                                     |     | X  |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?                                                                                                                                                                                         |     | X  |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?                                                                                                                                                                                               |     | X  |
| <b>6</b> Did the organization have members or stockholders?                                                                                                                                                                                                                                                       | X   |    |
| <b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?                                                                                                                                                      | X   |    |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?                                                                                                                                                | X   |    |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:                                                                                                                                                                        |     |    |
| <b>a</b> The governing body?                                                                                                                                                                                                                                                                                      | X   |    |
| <b>b</b> Each committee with authority to act on behalf of the governing body?                                                                                                                                                                                                                                    | X   |    |
| <b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O                                                                                             |     | X  |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

|                                                                                                                                                                                                                                                                                                       | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>10a</b> Did the organization have local chapters, branches, or affiliates?                                                                                                                                                                                                                         | X   |    |
| <b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?                                                                   | X   |    |
| <b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?                                                                                                                                                                | X   |    |
| <b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.                                                                                                                                                                                                |     |    |
| <b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13                                                                                                                                                                                                    | X   |    |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?                                                                                                                                                          | X   |    |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done                                                                                                                                           | X   |    |
| <b>13</b> Did the organization have a written whistleblower policy?                                                                                                                                                                                                                                   | X   |    |
| <b>14</b> Did the organization have a written document retention and destruction policy?                                                                                                                                                                                                              | X   |    |
| <b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?                                                                        |     |    |
| <b>a</b> The organization's CEO, Executive Director, or top management official                                                                                                                                                                                                                       | X   |    |
| <b>b</b> Other officers or key employees of the organization<br>If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).                                                                                                                                                   | X   |    |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?                                                                                                                                      |     | X  |
| <b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? |     |    |

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed: None

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records: TN SECTION PGA CONTROLLER - 561-624-8400  
300 AVE OF THE CHAMPIONS #205, PALM BEACH GARDENS, FL 33410-1848



|                 |                                                                                                                      |
|-----------------|----------------------------------------------------------------------------------------------------------------------|
| <b>Part VII</b> | <b>Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b> <i>(continued)</i> |
|-----------------|----------------------------------------------------------------------------------------------------------------------|

| (A)<br>Name and title                                          | (B)<br>Average<br>hours per<br>week<br><br>(list any<br>hours for<br>related<br>organizations<br>below<br>line) | (C)<br>Position<br><br>(do not check more than one<br>box, unless person is both an<br>officer and a director/trustee) |                       |         |              |                              |        | (D)<br><br>Reportable<br>compensation<br>from<br>the<br>organization<br>(W-2/1099-MISC) | (E)<br><br>Reportable<br>compensation<br>from related<br>organizations<br>(W-2/1099-MISC) | (F)<br><br>Estimated<br>amount of<br>other<br>compensation<br>from the<br>organization<br>and related<br>organizations |
|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                                                |                                                                                                                 | Individual trustee or director                                                                                         | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
|                                                                |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        |                                                                                         |                                                                                           |                                                                                                                        |
| <b>1b Sub-total</b>                                            |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        | 142,078.                                                                                | 0.                                                                                        | 21,184.                                                                                                                |
| <b>c Total from continuation sheets to Part VII, Section A</b> |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        | 0.                                                                                      | 0.                                                                                        | 0.                                                                                                                     |
| <b>d Total (add lines 1b and 1c)</b>                           |                                                                                                                 |                                                                                                                        |                       |         |              |                              |        | 142,078.                                                                                | 0.                                                                                        | 21,184.                                                                                                                |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

1

|   |                                                                                                                                                                                                                                     |   |   |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| 3 | Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>                                       |   | X |
| 4 | For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | X |   |
| 5 | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>                       |   | X |

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address                                    | (B)<br>Description of services | (C)<br>Compensation |
|---------------------------------------------------------------------|--------------------------------|---------------------|
| TENNESSEE GOLF ASSOCIATION<br>400 FRANKLIN ROAD, FRANKLIN, TN 37069 | TOURNAMENT<br>OPERATIONS       | 224,057.            |
|                                                                     |                                |                     |
|                                                                     |                                |                     |
|                                                                     |                                |                     |
|                                                                     |                                |                     |

|   |                                                                                                                                                                  |   |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 2 | Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization | 1 |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|

1

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

|                                                                   |                                                                                                                                              |                                               | (A)<br>Total revenue | (B)<br>Related or<br>exempt function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue excluded<br>from tax under<br>sections<br>512-514 |
|-------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------|-------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b> | <b>1 a</b> Federated campaigns                                                                                                               | <b>1a</b>                                     |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b> Membership dues                                                                                                                     | <b>1b</b>                                     |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>c</b> Fundraising events                                                                                                                  | <b>1c</b>                                     |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>d</b> Related organizations                                                                                                               | <b>1d</b>                                     |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>e</b> Government grants (contributions)                                                                                                   | <b>1e</b>                                     |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>f</b> All other contributions, gifts, grants, and<br>similar amounts not included above                                                   | <b>1f</b>                                     |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>g</b> Noncash contributions included in lines 1a-1f \$                                                                                    |                                               |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>h Total.</b> Add lines 1a-1f                                                                                                              |                                               |                      |                                                 |                                         |                                                                  |
| <b>Program Service<br/>Revenue</b>                                | <b>2 a</b> TOURNAMENT REVENUE                                                                                                                | Business Code<br>900099                       | 698,856.             | 698,856.                                        |                                         |                                                                  |
|                                                                   | <b>b</b> HANDICAP REVENUE                                                                                                                    | 900099                                        | 602,157.             | 602,157.                                        |                                         |                                                                  |
|                                                                   | <b>c</b> SPONSORSHIP                                                                                                                         | 900099                                        | 273,193.             |                                                 |                                         | 273,193.                                                         |
|                                                                   | <b>d</b> ADP FUNDING                                                                                                                         | 900099                                        | 159,571.             | 159,571.                                        |                                         |                                                                  |
|                                                                   | <b>e</b> MEMBER DUES                                                                                                                         | 900099                                        | 89,539.              | 89,539.                                         |                                         |                                                                  |
|                                                                   | <b>f</b> All other program service revenue                                                                                                   | 900099                                        | 38,112.              | 38,112.                                         |                                         |                                                                  |
|                                                                   | <b>g Total.</b> Add lines 2a-2f                                                                                                              |                                               | 1,861,428.           |                                                 |                                         |                                                                  |
|                                                                   | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts)                                                     |                                               | 36,120.              |                                                 |                                         | 36,120.                                                          |
| <b>4</b> Income from investment of tax-exempt bond proceeds       |                                                                                                                                              |                                               |                      |                                                 |                                         |                                                                  |
| <b>5</b> Royalties                                                |                                                                                                                                              | 15,000.                                       |                      |                                                 | 15,000.                                 |                                                                  |
| <b>Other Revenue</b>                                              | <b>6 a</b> Gross rents                                                                                                                       | (i) Real (ii) Personal                        |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b> Less: rental expenses                                                                                                               |                                               |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>c</b> Rental income or (loss)                                                                                                             |                                               |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>d</b> Net rental income or (loss)                                                                                                         |                                               |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>7 a</b> Gross amount from sales of<br>assets other than inventory                                                                         | (i) Securities (ii) Other<br>676,809. 12,000. |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b> Less: cost or other basis<br>and sales expenses                                                                                     | 529,746. 0.                                   |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>c</b> Gain or (loss)                                                                                                                      | 147,063. 12,000.                              |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>d</b> Net gain or (loss)                                                                                                                  |                                               | 159,063.             |                                                 |                                         | 159,063.                                                         |
|                                                                   | <b>8 a</b> Gross income from fundraising events (not<br>including \$ _____ of<br>contributions reported on line 1c). See<br>Part IV, line 18 | a                                             |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b> Less: direct expenses                                                                                                               | b                                             |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>c</b> Net income or (loss) from fundraising events                                                                                        |                                               |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>9 a</b> Gross income from gaming activities. See<br>Part IV, line 19                                                                      | a                                             |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b> Less: direct expenses                                                                                                               | b                                             |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>c</b> Net income or (loss) from gaming activities                                                                                         |                                               |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>10 a</b> Gross sales of inventory, less returns<br>and allowances                                                                         | a                                             |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>b</b> Less: cost of goods sold                                                                                                            | b                                             |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>c</b> Net income or (loss) from sales of inventory                                                                                        |                                               |                      |                                                 |                                         |                                                                  |
|                                                                   | <b>Miscellaneous Revenue</b>                                                                                                                 |                                               | Business Code        |                                                 |                                         |                                                                  |
| <b>11 a</b> ADVERTISING REVENUE                                   | 541800                                                                                                                                       | 1,200.                                        |                      | 1,200.                                          |                                         |                                                                  |
| <b>b</b>                                                          |                                                                                                                                              |                                               |                      |                                                 |                                         |                                                                  |
| <b>c</b>                                                          |                                                                                                                                              |                                               |                      |                                                 |                                         |                                                                  |
| <b>d</b> All other revenue                                        |                                                                                                                                              |                                               |                      |                                                 |                                         |                                                                  |
| <b>e Total.</b> Add lines 11a-11d                                 |                                                                                                                                              | 1,200.                                        |                      |                                                 |                                         |                                                                  |
| <b>12 Total revenue.</b> See instructions                         |                                                                                                                                              | 2,072,811.                                    | 1,588,235.           | 1,200.                                          | 483,376.                                |                                                                  |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX ☐

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.                                                                                                                        | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|----------------------------------------|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21                                                                                                | 28,340.               |                                 |                                        |                             |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22                                                                                                                           |                       |                                 |                                        |                             |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16                                                                    |                       |                                 |                                        |                             |
| 4 Benefits paid to or for members                                                                                                                                                                     |                       |                                 |                                        |                             |
| 5 Compensation of current officers, directors, trustees, and key employees                                                                                                                            | 163,261.              |                                 |                                        |                             |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)                                                       | 312,056.              |                                 |                                        |                             |
| 7 Other salaries and wages                                                                                                                                                                            |                       |                                 |                                        |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)                                                                                                  |                       |                                 |                                        |                             |
| 9 Other employee benefits                                                                                                                                                                             | 31,566.               |                                 |                                        |                             |
| 10 Payroll taxes                                                                                                                                                                                      | 32,168.               |                                 |                                        |                             |
| 11 Fees for services (non-employees).                                                                                                                                                                 |                       |                                 |                                        |                             |
| a Management                                                                                                                                                                                          |                       |                                 |                                        |                             |
| b Legal                                                                                                                                                                                               |                       |                                 |                                        |                             |
| c Accounting                                                                                                                                                                                          |                       |                                 |                                        |                             |
| d Lobbying                                                                                                                                                                                            |                       |                                 |                                        |                             |
| e Professional fundraising services. See Part IV, line 17                                                                                                                                             |                       |                                 |                                        |                             |
| f Investment management fees                                                                                                                                                                          | 7,417.                |                                 |                                        |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)                                                                                             | 24,680.               |                                 |                                        |                             |
| 12 Advertising and promotion                                                                                                                                                                          |                       |                                 |                                        |                             |
| 13 Office expenses                                                                                                                                                                                    | 67,729.               |                                 |                                        |                             |
| 14 Information technology                                                                                                                                                                             |                       |                                 |                                        |                             |
| 15 Royalties                                                                                                                                                                                          |                       |                                 |                                        |                             |
| 16 Occupancy                                                                                                                                                                                          | 16,217.               |                                 |                                        |                             |
| 17 Travel                                                                                                                                                                                             | 88,282.               |                                 |                                        |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials                                                                                                     |                       |                                 |                                        |                             |
| 19 Conferences, conventions, and meetings                                                                                                                                                             |                       |                                 |                                        |                             |
| 20 Interest                                                                                                                                                                                           |                       |                                 |                                        |                             |
| 21 Payments to affiliates                                                                                                                                                                             |                       |                                 |                                        |                             |
| 22 Depreciation, depletion, and amortization                                                                                                                                                          | 17,231.               |                                 |                                        |                             |
| 23 Insurance                                                                                                                                                                                          | 9,260.                |                                 |                                        |                             |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) |                       |                                 |                                        |                             |
| a TOURNAMENT PRIZES                                                                                                                                                                                   | 432,249.              |                                 |                                        |                             |
| b HANDICAP EXPENSE                                                                                                                                                                                    | 210,267.              |                                 |                                        |                             |
| c SITE FEE EXPENSE                                                                                                                                                                                    | 200,887.              |                                 |                                        |                             |
| d PROCESSING FEES                                                                                                                                                                                     | 94,449.               |                                 |                                        |                             |
| e All other expenses                                                                                                                                                                                  | 166,164.              |                                 |                                        |                             |
| 25 Total functional expenses. Add lines 1 through 24e                                                                                                                                                 | 1,902,223.            |                                 |                                        |                             |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.                                     |                       |                                 |                                        |                             |

Check here ☐ if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

|                                                                                                                                          |                                                                                                                                                                                                                                                                                                                           | (A)<br>Beginning of year                                                                                                                                          |                    | (B)<br>End of year |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
| <b>Assets</b>                                                                                                                            | <b>1</b> Cash - non-interest-bearing                                                                                                                                                                                                                                                                                      | 125,603.                                                                                                                                                          | <b>1</b>           | 219,600.           |
|                                                                                                                                          | <b>2</b> Savings and temporary cash investments                                                                                                                                                                                                                                                                           | 168,583.                                                                                                                                                          | <b>2</b>           | 65,875.            |
|                                                                                                                                          | <b>3</b> Pledges and grants receivable, net                                                                                                                                                                                                                                                                               |                                                                                                                                                                   | <b>3</b>           |                    |
|                                                                                                                                          | <b>4</b> Accounts receivable, net                                                                                                                                                                                                                                                                                         | 165,892.                                                                                                                                                          | <b>4</b>           | 208,851.           |
|                                                                                                                                          | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L                                                                                                                                              |                                                                                                                                                                   | <b>5</b>           |                    |
|                                                                                                                                          | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L |                                                                                                                                                                   | <b>6</b>           |                    |
|                                                                                                                                          | <b>7</b> Notes and loans receivable, net                                                                                                                                                                                                                                                                                  |                                                                                                                                                                   | <b>7</b>           |                    |
|                                                                                                                                          | <b>8</b> Inventories for sale or use                                                                                                                                                                                                                                                                                      |                                                                                                                                                                   | <b>8</b>           |                    |
|                                                                                                                                          | <b>9</b> Prepaid expenses and deferred charges                                                                                                                                                                                                                                                                            | 14,071.                                                                                                                                                           | <b>9</b>           | 5,496.             |
|                                                                                                                                          | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D                                                                                                                                                                                                                            | <b>10a</b> 148,485.                                                                                                                                               |                    |                    |
|                                                                                                                                          | <b>b</b> Less: accumulated depreciation                                                                                                                                                                                                                                                                                   | <b>10b</b> 72,322.                                                                                                                                                | <b>10c</b> 34,164. | 76,163.            |
|                                                                                                                                          | <b>11</b> Investments - publicly traded securities                                                                                                                                                                                                                                                                        | 1,154,107.                                                                                                                                                        | <b>11</b>          | 1,215,374.         |
|                                                                                                                                          | <b>12</b> Investments - other securities. See Part IV, line 11                                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>12</b>          |                    |
|                                                                                                                                          | <b>13</b> Investments - program-related. See Part IV, line 11                                                                                                                                                                                                                                                             |                                                                                                                                                                   | <b>13</b>          |                    |
|                                                                                                                                          | <b>14</b> Intangible assets                                                                                                                                                                                                                                                                                               |                                                                                                                                                                   | <b>14</b>          |                    |
|                                                                                                                                          | <b>15</b> Other assets. See Part IV, line 11                                                                                                                                                                                                                                                                              | 0.                                                                                                                                                                | <b>15</b>          | 1,900.             |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)                                                               | 1,662,420.                                                                                                                                                                                                                                                                                                                | <b>16</b>                                                                                                                                                         | 1,793,259.         |                    |
| <b>Liabilities</b>                                                                                                                       | <b>17</b> Accounts payable and accrued expenses                                                                                                                                                                                                                                                                           | 50,959.                                                                                                                                                           | <b>17</b>          | 90,418.            |
|                                                                                                                                          | <b>18</b> Grants payable                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                   | <b>18</b>          |                    |
|                                                                                                                                          | <b>19</b> Deferred revenue                                                                                                                                                                                                                                                                                                | 101,370.                                                                                                                                                          | <b>19</b>          | 135,908.           |
|                                                                                                                                          | <b>20</b> Tax-exempt bond liabilities                                                                                                                                                                                                                                                                                     |                                                                                                                                                                   | <b>20</b>          |                    |
|                                                                                                                                          | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D                                                                                                                                                                                                                                           |                                                                                                                                                                   | <b>21</b>          |                    |
|                                                                                                                                          | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L                                                                                                                            |                                                                                                                                                                   | <b>22</b>          |                    |
|                                                                                                                                          | <b>23</b> Secured mortgages and notes payable to unrelated third parties                                                                                                                                                                                                                                                  |                                                                                                                                                                   | <b>23</b>          |                    |
|                                                                                                                                          | <b>24</b> Unsecured notes and loans payable to unrelated third parties                                                                                                                                                                                                                                                    |                                                                                                                                                                   | <b>24</b>          |                    |
|                                                                                                                                          | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D                                                                                                                                           |                                                                                                                                                                   | <b>25</b>          |                    |
|                                                                                                                                          | <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25                                                                                                                                                                                                                                                               | 152,329.                                                                                                                                                          | <b>26</b>          | 226,326.           |
|                                                                                                                                          | <b>Net Assets or Fund Balances</b>                                                                                                                                                                                                                                                                                        | <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b> |                    |                    |
| <b>27</b> Unrestricted net assets                                                                                                        |                                                                                                                                                                                                                                                                                                                           | 1,510,091.                                                                                                                                                        | <b>27</b>          | 1,566,933.         |
| <b>28</b> Temporarily restricted net assets                                                                                              |                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                   | <b>28</b>          |                    |
| <b>29</b> Permanently restricted net assets                                                                                              |                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                   | <b>29</b>          |                    |
| <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b> |                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                   |                    |                    |
| <b>30</b> Capital stock or trust principal, or current funds                                                                             |                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                   | <b>30</b>          |                    |
| <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund                                                               |                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                   | <b>31</b>          |                    |
| <b>32</b> Retained earnings, endowment, accumulated income, or other funds                                                               |                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                   | <b>32</b>          |                    |
| <b>33</b> <b>Total net assets or fund balances</b>                                                                                       |                                                                                                                                                                                                                                                                                                                           | 1,510,091.                                                                                                                                                        | <b>33</b>          | 1,566,933.         |
| <b>34</b> <b>Total liabilities and net assets/fund balances</b>                                                                          |                                                                                                                                                                                                                                                                                                                           | 1,662,420.                                                                                                                                                        | <b>34</b>          | 1,793,259.         |

Form 990 (2014)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

|    |                                                                                                                |    |            |
|----|----------------------------------------------------------------------------------------------------------------|----|------------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12)                                                      | 1  | 2,072,811. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)                                                       | 2  | 1,902,223. |
| 3  | Revenue less expenses. Subtract line 2 from line 1                                                             | 3  | 170,588.   |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | 4  | 1,510,091. |
| 5  | Net unrealized gains (losses) on investments                                                                   | 5  | <134,238.> |
| 6  | Donated services and use of facilities                                                                         | 6  |            |
| 7  | Investment expenses                                                                                            | 7  |            |
| 8  | Prior period adjustments                                                                                       | 8  |            |
| 9  | Other changes in net assets or fund balances (explain in Schedule O)                                           | 9  | 20,492.    |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 1,566,933. |

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

- 1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

|    | Yes | No |
|----|-----|----|
| 2a |     | X  |
| 2b |     | X  |
| 2c |     |    |
| 3a |     | X  |
| 3b |     |    |

Form 990 (2014)

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

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No 1545-0047

**2014**

**Open to Public  
Inspection**

**If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

TN SECTION PGA OF AMERICA

Employer identification number

62-0863884

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$
- 3 Volunteer hours

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds. If none, enter -0- | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0- |
|----------|-------------|---------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |

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

Schedule C (Form 990 or 990-EZ) 2014

LHA  
432041  
10-21-14

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures<br>(The term "expenditures" means amounts paid or incurred.)                                                               |                                                    | (a) Filing organization's totals | (b) Affiliated group totals |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|-----------------------------|
| <b>1 a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)                                                                  |                                                    |                                  |                             |
| <b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)                                                                     |                                                    |                                  |                             |
| <b>c</b> Total lobbying expenditures (add lines 1a and 1b)                                                                                                 |                                                    |                                  |                             |
| <b>d</b> Other exempt purpose expenditures                                                                                                                 |                                                    |                                  |                             |
| <b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)                                                                                           |                                                    |                                  |                             |
| <b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.                                                            |                                                    |                                  |                             |
| <b>If the amount on line 1e, column (a) or (b) is:</b>                                                                                                     | <b>The lobbying nontaxable amount is:</b>          |                                  |                             |
| Not over \$500,000                                                                                                                                         | 20% of the amount on line 1e.                      |                                  |                             |
| Over \$500,000 but not over \$1,000,000                                                                                                                    | \$100,000 plus 15% of the excess over \$500,000.   |                                  |                             |
| Over \$1,000,000 but not over \$1,500,000                                                                                                                  | \$175,000 plus 10% of the excess over \$1,000,000. |                                  |                             |
| Over \$1,500,000 but not over \$17,000,000                                                                                                                 | \$225,000 plus 5% of the excess over \$1,500,000.  |                                  |                             |
| Over \$17,000,000                                                                                                                                          | \$1,000,000.                                       |                                  |                             |
| <b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)                                                                                               |                                                    |                                  |                             |
| <b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-                                                                                         |                                                    |                                  |                             |
| <b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-                                                                                         |                                                    |                                  |                             |
| <b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? |                                                    |                                  |                             |

☐ Yes ☐ No

**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

| Calendar year<br>(or fiscal year beginning in)                      | (a) 2011 | (b) 2012 | (c) 2013 | (d) 2014 | (e) Total |
|---------------------------------------------------------------------|----------|----------|----------|----------|-----------|
| <b>2a</b> Lobbying nontaxable amount                                |          |          |          |          |           |
| <b>b</b> Lobbying ceiling amount<br>(150% of line 2a, column(e))    |          |          |          |          |           |
| <b>c</b> Total lobbying expenditures                                |          |          |          |          |           |
| <b>d</b> Grassroots nontaxable amount                               |          |          |          |          |           |
| <b>e</b> Grassroots ceiling amount<br>(150% of line 2d, column (e)) |          |          |          |          |           |
| <b>f</b> Grassroots lobbying expenditures                           |          |          |          |          |           |

Schedule C (Form 990 or 990-EZ) 2014

2014.03010 TN SECTION PGA OF AMERICA TNSEC 1

**SCHEDULE D**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2014**Open to Public  
Inspection

Name of the organization

TN SECTION PGA OF AMERICA

Employer identification number  
62-0863884**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

|                                                                                                                                                                                                                                                                       | (a) Donor advised funds | (b) Funds and other accounts                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------------------------------|
| 1 Total number at end of year                                                                                                                                                                                                                                         |                         |                                                          |
| 2 Aggregate value of contributions to (during year)                                                                                                                                                                                                                   |                         |                                                          |
| 3 Aggregate value of grants from (during year)                                                                                                                                                                                                                        |                         |                                                          |
| 4 Aggregate value at end of year                                                                                                                                                                                                                                      |                         |                                                          |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?                                                            |                         | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? |                         | <input type="checkbox"/> Yes <input type="checkbox"/> No |

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

|                                                                                              |                                                                             |
|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
| <input type="checkbox"/> Protection of natural habitat                                       | <input type="checkbox"/> Preservation of a certified historic structure     |
| <input type="checkbox"/> Preservation of open space                                          |                                                                             |

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

|                                                                                                                                            | Held at the End of the Tax Year |
|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| a Total number of conservation easements                                                                                                   | 2a                              |
| b Total acreage restricted by conservation easements                                                                                       | 2b                              |
| c Number of conservation easements on a certified historic structure included in (a)                                                       | 2c                              |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d                              |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

|                                                     |            |
|-----------------------------------------------------|------------|
| (i) Revenue included in Form 990, Part VIII, line 1 | ▶ \$ _____ |
| (ii) Assets included in Form 990, Part X            | ▶ \$ _____ |

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

|                                                   |            |
|---------------------------------------------------|------------|
| a Revenue included in Form 990, Part VIII, line 1 | ▶ \$ _____ |
| b Assets included in Form 990, Part X             | ▶ \$ _____ |

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

|                                                  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--------------------------------------------------|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     |                  |                |                    |                      |                     |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            |                  |                |                    |                      |                     |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %
- b Permanent endowment ▶ \_\_\_\_\_ %
- c Temporarily restricted endowment ▶ \_\_\_\_\_ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

|        | Yes | No |
|--------|-----|----|
| 3a(i)  |     |    |
| 3a(ii) |     |    |
| 3b     |     |    |

- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property                                                                                | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land                                                                                                |                                      |                                 |                              |                |
| b Buildings                                                                                            |                                      |                                 |                              |                |
| c Leasehold improvements                                                                               |                                      |                                 |                              |                |
| d Equipment                                                                                            |                                      | 20,501.                         | 20,419.                      | 82.            |
| e Other                                                                                                |                                      | 127,984.                        | 51,903.                      | 76,081.        |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) |                                      |                                 |                              | 76,163.        |

Schedule D (Form 990) 2014

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security)    | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|-------------------------------------------------------------------------|----------------|-----------------------------------------------------------|
| (1) Financial derivatives                                               |                |                                                           |
| (2) Closely-held equity interests                                       |                |                                                           |
| (3) Other                                                               |                |                                                           |
| (A)                                                                     |                |                                                           |
| (B)                                                                     |                |                                                           |
| (C)                                                                     |                |                                                           |
| (D)                                                                     |                |                                                           |
| (E)                                                                     |                |                                                           |
| (F)                                                                     |                |                                                           |
| (G)                                                                     |                |                                                           |
| (H)                                                                     |                |                                                           |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) |                |                                                           |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment                                           | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|-------------------------------------------------------------------------|----------------|-----------------------------------------------------------|
| (1)                                                                     |                |                                                           |
| (2)                                                                     |                |                                                           |
| (3)                                                                     |                |                                                           |
| (4)                                                                     |                |                                                           |
| (5)                                                                     |                |                                                           |
| (6)                                                                     |                |                                                           |
| (7)                                                                     |                |                                                           |
| (8)                                                                     |                |                                                           |
| (9)                                                                     |                |                                                           |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) |                |                                                           |

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description                                                           | (b) Book value |
|---------------------------------------------------------------------------|----------------|
| (1)                                                                       |                |
| (2)                                                                       |                |
| (3)                                                                       |                |
| (4)                                                                       |                |
| (5)                                                                       |                |
| (6)                                                                       |                |
| (7)                                                                       |                |
| (8)                                                                       |                |
| (9)                                                                       |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) |                |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability                                           | (b) Book value |
|---------------------------------------------------------------------------|----------------|
| (1) Federal income taxes                                                  |                |
| (2)                                                                       |                |
| (3)                                                                       |                |
| (4)                                                                       |                |
| (5)                                                                       |                |
| (6)                                                                       |                |
| (7)                                                                       |                |
| (8)                                                                       |                |
| (9)                                                                       |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) |                |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Schedule D (Form 990) 2014

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

|          |                                                                                                |           |           |  |
|----------|------------------------------------------------------------------------------------------------|-----------|-----------|--|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements                       |           | <b>1</b>  |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                            |           |           |  |
| <b>a</b> | Net unrealized gains (losses) on investments                                                   | <b>2a</b> |           |  |
| <b>b</b> | Donated services and use of facilities                                                         | <b>2b</b> |           |  |
| <b>c</b> | Recoveries of prior year grants                                                                | <b>2c</b> |           |  |
| <b>d</b> | Other (Describe in Part XIII.)                                                                 | <b>2d</b> |           |  |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>                                                          |           | <b>2e</b> |  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>                                                     |           | <b>3</b>  |  |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                           |           |           |  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                               | <b>4a</b> |           |  |
| <b>b</b> | Other (Describe in Part XIII.)                                                                 | <b>4b</b> |           |  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>                                                              |           | <b>4c</b> |  |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) |           | <b>5</b>  |  |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

|          |                                                                                                 |           |           |  |
|----------|-------------------------------------------------------------------------------------------------|-----------|-----------|--|
| <b>1</b> | Total expenses and losses per audited financial statements                                      |           | <b>1</b>  |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:                               |           |           |  |
| <b>a</b> | Donated services and use of facilities                                                          | <b>2a</b> |           |  |
| <b>b</b> | Prior year adjustments                                                                          | <b>2b</b> |           |  |
| <b>c</b> | Other losses                                                                                    | <b>2c</b> |           |  |
| <b>d</b> | Other (Describe in Part XIII.)                                                                  | <b>2d</b> |           |  |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>                                                           |           | <b>2e</b> |  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>                                                      |           | <b>3</b>  |  |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                              |           |           |  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                                | <b>4a</b> |           |  |
| <b>b</b> | Other (Describe in Part XIII.)                                                                  | <b>4b</b> |           |  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>                                                               |           | <b>4c</b> |  |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) |           | <b>5</b>  |  |

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

[illegible]

s. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

|                |                                                                                                                                                 |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>Supplemental Information.</b> Provide the information required in Part I, line 2, Part III, column (b), and any other additional information |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------|

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

OMB No 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization

TN SECTION PGA OF AMERICA

Employer identification number  
62-0863884

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |                                                                    |                                                                          |
|--------------------------------------------------------------------|--------------------------------------------------------------------------|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |                                                              |                                                                                     |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <input type="checkbox"/> Compensation committee              | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title                   | (B) Breakdown of W-2 and/or 1099-MISC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred in prior Form 990 |
|--------------------------------------|----------------------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------------|-------------------------|---------------------------------|-----------------------------------------------------------------------|
|                                      | (i) Base compensation                              | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |                                                |                         |                                 |                                                                       |
| (1) JEFF ABBOT<br>EXECUTIVE DIRECTOR | (i) 142,078.                                       | 0.                                  | 0.                                  | 7,021.                                         | 14,162.                 | 163,261.                        | 0.                                                                    |
|                                      | (ii) 0.                                            | 0.                                  | 0.                                  | 0.                                             | 0.                      | 0.                              | 0.                                                                    |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (i)                                                |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (ii)                                               |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                      | (iii)                                              |                                     |                                     |                                                |                         |                                 |                                                                       |

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

[illegible]

**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization

TN SECTION PGA OF AMERICA

Employer identification number  
62-0863884

Form 990, Part I, Line 1, Description of Organization Mission:

TO ELEVATE THE STANDARDS OF THE PROFESSIONAL GOLFER'S VOCATION AND TO  
PROMOTE INTEREST IN THE GAME OF GOLF.

Form 990, Part III, Line 1, Description of Organization Mission:

TO ELEVATE THE STANDARDS OF THE PROFESSIONAL GOLFER'S VOCATION AND TO  
PROMOTE INTEREST IN THE GAME OF GOLF.

Form 990, Part VI, Section A, line 6:

NOT FOR PROFIT CORPORATION WITH MEMBERS.

Form 990, Part VI, Section A, line 7a:

THE ORGANIZATION'S MEMBERS ELECT MEMBERS OF THE GOVERNING BODY.

Form 990, Part VI, Section A, line 7b:

MEMBERS MAINTAIN THE RIGHT TO RATIFY DECISIONS MADE BY THE GOVERNING BODY.

Form 990, Part VI, Section B, line 11:

THE EXECUTIVE DIRECTOR OF THE TENNESSEE SECTION REVIEWS THE COMPLETED 990  
RETURN FOR COMPLETENESS AND ACCURACY PRIOR TO FILING. IN ADDITION, A COPY  
IS SUPPLIED TO THE BOARD FOR REVIEW AND APPROVAL.

Form 990, Part VI, Section B, Line 12c:

THE SECTION INTERVIEWS OFFICERS AND DIRECTORS ABOUT ANY POTENTIAL CONFLICTS  
AND REVIEWS THE CONFLICT OF INTEREST POLICY WITH THEM ANNUALLY.

Name of the organization

TN SECTION PGA OF AMERICA

Employer identification number

62-0863884

Form 990, Part VI, Section B, Line 15:

THE EXECUTIVE DIRECTOR'S COMPENSATION IS DETERMINED BY THE EXECUTIVE  
COMMITTEE BASED ON SURVEY INFORMATION FROM OTHER PGA OF AMERICA SECTIONS,  
FINANCIAL STATUS OF THE SECTION, AND A PERFORMANCE REVIEW.

Form 990, Part VI, Section C, Line 19:

THE ASSOCIATION MAKES ITS FINANCIAL STATEMENTS AND OTHER GOVERNING  
DOCUMENTS AVAILABLE AT THE PUBLIC'S REQUEST BY CONTACTING THE TENNESSEE  
SECTION OFFICE.

Form 990, Part XI, line 9, Changes in Net Assets:

CURRENT YR SECTION 481(A) ADJ 20,492.

# Application for Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**  
► Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868)

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file)** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

## **Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).**

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

| Type or print                                                 | Name of exempt organization or other filer, see instructions.                                                       | Enter filer's identifying number                   |
|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
|                                                               | TN SECTION PGA OF AMERICA                                                                                           | Employer identification number (EIN) or 62-0863884 |
| File by the due date for filing your return. See instructions | Number, street, and room or suite no. If a P.O. box, see instructions.<br>400 FRANKLIN RD                           | Social security number (SSN)                       |
|                                                               | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br>FRANKLIN, TN 37069-8204 |                                                    |

Enter the Return code for the return that this application is for (file a separate application for each return)

01

| Application Is For                       | Return Code | Application Is For                | Return Code |
|------------------------------------------|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          | Form 990-T (corporation)          | 07          |
| Form 990-BL                              | 02          | Form 1041-A                       | 08          |
| Form 4720 (individual)                   | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                              | 04          | Form 5227                         | 10          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)      | 06          | Form 8870                         | 12          |

TN SECTION PGA CONTROLLER - 300 AVE OF THE CHAMPIONS

- The books are in the care of ► #205 - PALM BEACH GARDENS, FL 33410-1848

Telephone No. ► 561-624-8400

Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until August 15, 2015, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year 2014 or
- ☐ tax year beginning , and ending .

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

|                                                                                                                                                                                        |    |    |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|
| 3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.                                   | 3a | \$ | 0. |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ | 0. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions               | 3c | \$ | 0. |

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.