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Form 990-EZ

## Short Form

Return of Organization Exempt From Income Tax  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter social security numbers on this form as it may be made public.
- Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

2014

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

- B Check if applicable
- C Name of organization  
Porsche Club of America-Oregon Region
- D Employer identification number  
93-0599455
- E Address change
- F Name change
- G Initial return
- H Final return/terminated
- I Amended return
- J Application pending

C Name of organization Porsche Club of America-Oregon Region	D Employer identification number 93-0599455
Number and street (or P O box, if mail is not delivered to street address) PO Box 5652	Room/suite
E Telephone number (503) 221-6262	
F Group Exemption Number ►	
G City or town, state or province, country, and ZIP or foreign postal code Portland, OR 97228	

G Accounting Method  Cash  Accrual Other (specify) ► \_\_\_\_\_H Check ►  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)I Website: ► [WWW.OREGONPCA.ORG](http://WWW.OREGONPCA.ORG)J Tax-exempt status (check only one) -  501(c)(3)  501(c)( 7 ) (Insert no.)  4947(a)(1) or  527K Form of organization  Corporation  Trust  Association  Other \_\_\_\_\_

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 116,840

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

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

Revenue	1	1
1 Contributions, gifts, grants, and similar amounts received . . . . .	2	62,139
2 Program service revenue including government fees and contracts . . . . .	3	7,860
3 Membership dues and assessments . . . . .	4	44
4 Investment income . . . . .		
5a Gross amount from sale of assets other than inventory . . . . .	5a	
b Less cost or other basis and sales expenses . . . . .	5b	0
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .		
6 Gaming and fundraising events		
a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a	
b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b	0
c Less direct expenses from gaming and fundraising events . . . . .	6c	0
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .		
7a Gross sales of inventory, less returns and allowances . . . . .	7a	25,535
b Less cost of goods sold . . . . .	7b	10,964
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .		
8 Other revenue (describe in Schedule O) . . . . .		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ►	9	105,876
Expenses		
10 Grants and similar amounts paid (list in Schedule O) . . . . .	10	
11 Benefits paid to or for members . . . . .	11	
12 Salaries, other compensation, and employee benefits . . . . .	12	
13 Professional fees and other payments to independent contractors . . . . .	13	
14 Occupancy, rent, utilities, and maintenance . . . . .	14	
15 Printing, publications, postage, and shipping . . . . .	15	
16 Other expenses (describe in Schedule O) . . . . .	16	108,657
17 Total expenses. Add lines 10 through 16 . . . . . ►	17	108,657
Net Assets		
18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	-2,781
19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	108,265
20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20	4,052
21 Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . . ►	21	109,536

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

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

	(A) Beginning of year	(B) End of year
<b>22 Cash, savings, and investments</b> . . . . .	128,077	<b>22</b> 125,105
<b>23 Land and buildings</b> . . . . .		<b>23</b>
<b>24 Other assets (describe in Schedule O)</b> . . . . .	338	<b>24</b> 2,581
<b>25 Total assets</b> . . . . .	128,415	<b>25</b> 127,686
<b>26 Total liabilities</b> (describe in Schedule O) . . . . .	20,150	<b>26</b> 18,150
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .	108,265	<b>27</b> 109,536

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

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

### Expense

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others )

What is the organization's primary exempt purpose?

**SOCIAL CLUB/AUTO CLUB**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**28 CLUB ORGANIZES AND HOLDS FOR ITS MEMBERS CLUB SOCIAL EVENTS, MEMBER CAR DISPLAYS, EVENTS, AND DRIVER EDUCATION EVENTS**

EVENTS, AND  
(Grants \$ )

(Grants \$ )

(Grants \$ )

### 31 Other pro

**31 Other pro  
(Grants \$ )**

### 22 Total page

**Part IV** List of Officers, Directors, Trustees and Key Employees (List each one even if not compensated — see the instructions for Part IV)

**List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)  
Check if the organization used Schedule O to respond to any question in this Part IV

<b>(a) Name and title</b>	<b>(b) Average hours per week devoted to position</b>	<b>(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)</b>	<b>(d) Health benefits, contributions to employee benefit plans, and deferred compensation</b>	<b>(e) Estimated amount of other compensation</b>
JOE MCQUEEN President	2 00	0		
ERIC UNDERWOOD Vice President	2 00	0		
JOHN BRAMS Treasurer	2 00	0		
CHRISTY JOHNSON Secretary	2 00	0		

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	No
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	Yes
b If "Yes," to line 35a, has the organization filed a <b>Form 990-T</b> for the year? If "No," provide an explanation in Schedule O	35b	Yes
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	No
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="checkbox"/>	37a	
b Did the organization file <b>Form 1120-POL</b> for this year?	37b	No
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter	39a	0
a Initiation fees and capital contributions included on line 9	39b	0
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>	40b	
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/>		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/>		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41 List the states with which a copy of this return is filed <input type="checkbox"/>		
42a The organization's books are in care of <input type="checkbox"/> JOHN BRAMS Telephone no <input type="checkbox"/> (503) 297-6466		
Located at <input type="checkbox"/> 4880 SW SCHOLLS FERRY ROAD SUITE 33 PORTLAND, OR ZIP + 4 <input type="checkbox"/> 97225		
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)?	42b	No
If "Yes," enter the name of the foreign country <input type="checkbox"/>	42c	No
See the instructions for exceptions and filing requirements for <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b>		
c At any time during the calendar year, did the organization maintain an office outside the U.S.?		
If "Yes," enter the name of the foreign country <input type="checkbox"/>		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> <input type="checkbox"/> 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	No
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	No

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
<b>46</b>		No

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

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

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
<b>47</b>		
<b>48</b>		
<b>49a</b>		
<b>49b</b>		

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

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

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

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

**f** Total number of other employees paid over \$100,000

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

**d** Total number of other independent contractors each receiving over \$100,000.

**52** Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A   Yes  No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	***** Signature of officer JOHN B BRAMS TREASURER Type or print name and title	2015-06-05 Date
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name Cheryl L Morgan CPA	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00168869
	Firm's name <input type="checkbox"/> Kern & Thompson LLC	Firm's EIN <input type="checkbox"/>			
	Firm's address <input type="checkbox"/> 1800 SW First Avenue Suite 410 Portland, OR 97201	Phone no (503) 222-3338			

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

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**2014****Open to Public  
Inspection**Name of the organization  
Porsche Club of America-Oregon Region**Employer identification number**

93-0599455

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Other Revenue 1	SUBSIDIES FROM NATIONAL \$20587
Other Revenue 2	MISC SALES INCOME \$675
Other Expenses 1003	Information Technology \$10211
Other Expenses 1007	Conferences, Conventions, and Meetings \$60240
Other Expenses 1	ANZEIGER PUBLICATION \$10590
Other Expenses 2	CHARITABLE CONTRIBUTIONS \$9000
Other Expenses 3	TAX & LICENSES \$5555
Other Expenses 4	Calendar \$4780
Other Expenses 5	BUSINESS OPERATIONS \$3761
Other Expenses 6	MEMBERSHIP SERVICES \$2829
Other Expenses 7	OTHER \$1140
Other Expenses 8	MISC SALES EXP \$551
Other Assets 1005	Accounts Receivable - Beginning \$338 Accounts Receivable - Ending \$-344
Other Assets 1011	Prepaid Expenses and Deferred Charges - Beginning \$0 Prepaid Expenses and Deferred Charges - Ending \$2925
Total Liabilities 1001	Accounts Payable and Accrued Expenses - Beginning \$20150 Accounts Payable and Accrued Expenses - Ending \$18150