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Department of the Treasury Internal Revenue Service

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. OMB No. 1545-1150

2014

Open to Public Inspection

A	Fo	r the 2	2014 calendar	year, or tax year beginning JUNE 01 , 2014, and ending M	AY 31	, 20 15
В	Ch	eck if ap	plicable			er identification number
Γ	Ad	dress cl	hange	LIBERTY ELEMENTARY PTA PTI(5		81-0562666
Г	Na	me char	nge	Number & street (or P.O. box, if mail is not delivered-to-street addr.) Room/ suite	E Telepho	
Γ	Inc	tial return				
Γ	Fır	al return	n/terminated	10500 BELLS FERRY ROAD		(770)345-6411
r	Απ	nended r	return		F Group E	
Γ	Ар	plication	n pending	CANTON GA 30114	Number	
G	Ac	countir	ng Method		eck ▶ X ıf	the organization is not
ı	W	ebsite:	: ► N/A	 	_	attach Schedule B
J					•	90-EZ, or 990-PF).
ĸ	Fo	rm of c	organization:	Corporation Trust Association Cother	 	
90	. Ad	ld lines	5b, 6c, and 7	b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, o	r if total asse	ets (Part II.
_				5500,000 or more, file Form 990 instead of Form 990-EZ		
				Expenses, and Changes in Net Assets or Fund Balances (see		
2	_			ganization used Schedule O to respond to any question in this Part I		· · · · · · · · · · · · · · · · · · ·
٦		1	· · · · · · · · · · · · · · · · · · ·	, gifts, grants, and similar amounts received		1 645
y	٦ ٦	2		ice revenue including government fees and contracts		2
		3	Membership	dues and assessments		3 11,341
Į.	لَدَ	4		come		4
	2	5a	Gross amoun	t from sale of assets other than inventory 5a		7114
		ь		other basis and sales expenses		
	SCANNED	С	Gain or (loss)	from sale of assets other than inventory (Subtract line 5b from line 5a)		5c
	(I)	6		undraising events		77.02 \ 78.03 \
		a	Gross income	from gaming (attach Schedule G if greater than		* , v :
	Ē		\$15,000)	6a	7,888	
	Revenue	b	Gross income	from fundraising events (not including \$ of contribute	ons	
	æ		from fundrais	ng events reported on line 1) (attach Schedule G if the		, S
į			sum of such	gross income and contributions exceeds \$15,000) 6b	87,811	4. I)
c.i		C		xpenses from gaming and fundraising events 6c	58,719	**
-		d	Net income o	r (loss) from gaming and fundraising events (add lines 6a and 6b and subtract		, 1, ,
-			line 6c)			6d 36,980
-		7a	Gross sales o	f inventory, less returns and allowances		W
Ţ		b	Less. cost of	goods sold		
2		C	Gross profit o	r (loss) from sales of inventory (Subtract line 7b from line 7a)		7c
2		8	Other revenue	e (describe in Schedule O)		8 10,114
E.		9	Total revenu	e. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	▶	9 59,080
Ó		10		milar amounts paid (list in Schedule O)		10
		11	Benefits paid	to or for members		11
	es	12	Salaries, othe	r compensation, and employee benefits RECEIVED	. [12
	Expenses	13	Professional f	ees and other payments to independent contractors	ان	13
	×	14	Occupancy, r	ent, utilities, and maintenance	8	14
	ш	15	Printing, publ	cations, postage, and shipping	J	15
		16	Other expens	es (describe in Schedule O)	⊈	16 61,100
		17	Total expens	es. Add lines 10 through 16	▶	17 61,100
_		18	·· · · · · · · · · · · · · · · · · · ·	ficit) for the year (Subtract line 17 from line 9)		18 -2,020
	Net Assets	19	Net assets or	fund balances at beginning of year (from line 27, column (A)) (must agree with		**************************************
	Ass		end-of-year	igure reported on prior year's return)		19 21,156
	<u>e</u>	20	Other change	s in net assets or fund balances (explain in Schedule O)		20
	~	21	Net assets or	fund balances at end of year. Combine lines 18 through 20	▶	21 19,136

For Paperwork Reduction Act Notice, see the separate instructions. 14 990EZ1

Form **990–EZ** (2014)

FΩΔ

Pa	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	20		v
24	detailed description of each activity in Schedule O	33		X
34	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		X
3E0	Did the organization have unrelated business gross income of \$1,000 or more during the year from business	34		
35a	activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
ь	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		X
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice,	335		 ^`
·	reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets	330		1
•	during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	1	N	
b	Did the organization file Form 1120-POL for this year?	37b	\$\$\$\$.75	X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were		10 47,14	
	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	1 2 2 min + 12	Х
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	8 7 kg	18.94	W.S
39	Section 501(c)(7) organizations. Enter:	-	. ;	
а	Initiation fees and capital contributions included on line 9	- ; "		
b	Gross receipts, included on line 9, for public use of club facilities	╡ <i>⋰</i> ゛	·	
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under	7 , .		
	section 4911 ▶ , section 4912 ▶ ; section 4955 ▶		1	
b	Section 501(c)(3) and 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess	1		7,7
	benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been		ĺ	Ť
	reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
С	Section 501(c)(3) and 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,	1 000	36° 56° 5	
	4955, and 4958▶			
d	Section 501(c)(3) and 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c		,	
	reimbursed by the organization	135	4	1 3
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter	W.	å, .	1
	transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed FA			
42a	The organization's books are in care of ▶ SEE ATTACHMENT #3 Telephone no. ▶			
	Located at ► ZIP + 4 ►			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over		Yes	
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		X
	If "Yes," enter the name of the foreign country:		() () () () () () () () () ()	
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank	3' "	, ž	1.00
	and Financial Accounts (FBAR).	V i	Ŵï.	النائد
С	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c		X
	If "Yes," enter the name of the foreign country:			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 Check here	• • • • •	• • • • •	► L
	and enter the amount of tax-exempt interest received or accrued during the tax year		15.0	
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be		الغا	شارياً الأ
	completed instead of Form 990-EZ		1	X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be			
	completed instead of Form 990-EZ		<u> </u>	X
C	Did the organization receive any payments for indoor tanning services during the year?	44c	-	X
đ	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an	1 7	v	111
	explanation in Schedule O	440	ļ	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		12° 800 - 600	X
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the		120	37.7
	meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of		ļ	Ty
	Form 990–F7 (see instructions)	45b	1	l X

Firm's address 2986 JOHNSON

May the IRS discuss this return with the preparer shown above? See instructions

RD

770-971-1471

.....▶ | Yes 🔀 No

Phone no.

SCHEDULE A

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2014

Open to Public Inspection

Employer identification number

Name of the organization

LIF	3 <u>E</u>	<u>RTY ELEM</u>	ENTARY PTA				81-0562	<u>666</u>
Pa	rt [Reason	for Public Chari	ty Status (All organization	s must comp	lete this part	.) See instructions.	
The o	orga		•	cause it is (For lines 1 through	•	•	•	
1	Ц	A church, conve	ention of churches, or a	association of churches desc	inbed in se e	tion 170(b)	(1)(A)(i).	
2	Ц	A school descri	bed in section 170(b)	(1)(A)(ii). (Attach Schedule E	Ξ.)			
3	Ц	A hospital or a	cooperative hospital se	rvice organization described	ın section	170(b)(1)(A)	(iii).	
4	Ш	A medical resea	arch organization opera	ited in conjunction with a ho	spital describ	ed in sect i	on 170(b)(1)(A)(iii). En	ter the hospital's name,
	\Box	city, and state:						
5			operated for the bene . (Complete Part II.)	fit of a college or university of	wned or ope	erated by a g	overnmental unit descr	ibed in section
6	Ц	A federal, state,	or local government o	r governmental unit describe	ed in sectio i	n 170(b)(1)(/	4)(v).	
7	Ц	-	that normally receives (1)(A)(vi). (Complete P	a substantial part of its suppart II.)	oort from a go	overnmental	unit or from the genera	I public described in
8		A community tre	ust described in section	on 170(b)(1)(A)(vi). (Comple	te Part II.)			
9	\boxtimes	An organization	that normally receives	(1) more than 33 1/3% of it	s support fro	m contributio	ons, membership fees,	and gross
		•		empt functionssubject to o	•		•	
	support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III)						es	
10	П	An organization	organized and operat	ed exclusively to test for pub	lic safety. Se	e section 5	i09(a)(4).	
11	П	An organization	organized and operat	ed exclusively for the benefit	of, to perfore	m the function	ns of, or to carry out th	е
		• •	, , ,	ported organizations describ			, , , ,	
	Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f and 11g.							
ε	۱	1		perated, supervised, or conti	•	• •		
	supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.							porting organization.
t	,	Type II. A su	pporting organization s	supervised or controlled in co	onnection wit	h its support	ed organization(s), by I	naving control or
		-		nization vested in the same	persons that	control or m	anage the supported o	rganızatıon(s).
			mplete Part IV, Section					
c	;			supporting organization opeructions). You must comple				ated with, its
	ı	Type III non	-functionally integrat	ed. A supporting organizatio	n operated ir	n connection	with its supported orga	anization(s) that is
				nızatıon generally must satıs	-	•	ent and an attentivenes	s requirement
		(see instruction	ons). You must comp l	ete Part IV, Sections A and	D and Part	V.		
€	•		-	eceived a written determinat ally integrated supporting or		IRS that it is	a Type I, Type II, Type	III functionally
f		Enter the number	er of supported organiz	ations				
ç	1	Provide the follo	wing information about	the supported organization(s).			
		ame of supported	(ii) EIN	(iii) Type of organization	(iv) Is the o		(V) Amount of monetary	(Vi) Amount of other
•		organization		(described on lines 1–9 above or IRC section	governing	in your document?	support (see instructions)	support (see instructions)
				(see instructions))	Yes	No		
				1255 MARIE - C. F P C.	1.000 BENEST (199	N - 1 10 10 10 10 10 10 10 10 10 10 10 10 1		
Tota	al]	

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

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

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

	No. A. Dublic Company		***************************************		·/		
	tion A. Public Support		7,	4) 22.2	(0) ====		(D. T.)
Cale	ndar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,878	2,702	13,941	13,941	11,986	46,448
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	93,296	99,440	104,265	66, 639	103,372	467,012
3	Gross receipts from activities that are not an unrelated trade or business under section 513 · · · ·						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5	97,174	102,142	118,206	80,580	115,358	513,460
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year			-			
C	Add lines 7a and 7b		3 2 4 3 2				510 460
8	Public support (Subtract line 7c from line 6.)	Marin A					513,460
	tion B. Total Support					<u></u>	<u> </u>
	ndar year (or fiscal year beginning in)	(a) 2010 97,174	(b) 2011	(c) 2012 118, 206	(d) 2013 80,580	(e) 2014 115, 358	(f) Total
9	Amounts from line 6	97,174	102,142	118,206	80,580	115,358	513,460
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975				!		
C 11	Add lines 10a and 10b						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)	97,174	102,142	118,206	80,580	115,358	513,460
14	First five years. If the Form 990 is for the organization, check this box and stop here						▶ [
Sec	tion C. Computation of Public Sup	port Percent	tage				
15	Public support percentage for 2014 (line 8, co	olumn (f) divided	by line 13, colun	nn (f))		15	100.00%
16	Public support percentage from 2013 Schedu	ule A, Part III, line	15 · · · <u>· · · · · · · · · · · · · · · ·</u>			16	%
Sec	tion D. Computation of Investmen	t Income Per	rcentage				
17	Investment income percentage for 2014 (line	10c, column (f)	divided by line 13	3, column (f))		17	0.00%
18	Investment income percentage from 2013 Sc					18	%
19a	33 1/3% support tests 2014. If the organion more than 33 1/3%, check this box and s						. 17 is ▶ 🌠
b	33 1/3% support tests 2013. If the organi	zation did not ch	eck a box on line	e 14 or line 19a,	and line 16 is ma	ore than 33 1/3%	, and
	line 18 is not more than 33 1/3%, check this !						
20	Private foundation. If the organization did no						

SCHEDULE G

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

LIBERTY ELEMENTARY PTA

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

Form 990-EZ fillers are not required to complete this part.

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

Mail solicitations

e

Solicitation of non-government grants

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	have c	fundraiser ustody ntrol of outions?	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fund- raiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total · · · · · · · · · · · · · · · · · · ·			▶			

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

	ırt II	than \$15,000 of fundraising event col	e if the organization answ		Part IV, line 18, or repor	
		gross receipts greater than \$5,000.	(a) Event #1 FALL FUNDR	(b) Event #2 WINTER FUN	(c) Other events	(d) Total events (add col. (a) through
Revenue	1	Gross receipts	(event type) 65,005	(event type) 17,002	(total number) 5,804	col. (c))
Rev	2 3	Less: Contributions				
	L.	mınus line 2)	65,005	17,002	5,804	87,811
Direct Expenses	4	Cash pnzes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	36,692	12,399	8,421	57,512
Pa	10 11 rt	Direct expense summary. Add lines 4 thr Net income summary. Subtract line 10 fm Gaming. Complete if the organiza	om line 3, column (d)			57,512 30,299
	1	than \$15,000 on Form 990-EZ, line 6	a.			
Revenue			(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) thru col. (c))
<u>8</u>	1	Gross revenue	7 , 888	·		7,888
ιn l	2	Cash prizes				
S	l				······································	
Expenses	3	Noncash prizes				
Direct Expenses	3	Noncash prizes				
Direct Expenses	3 4 5	· ·	1,207			1,207
Direct Expenses	4	Rent/facility costs	1,207 X Yes 90 % No			1,207
Direct Expenses	4	Rent/facility costs Other direct expenses	X Yes 90 % No	X No	X No	{ x<*

Were a	ny of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes 🛚 🗓	No
If "Yes	explain.	•

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<u>ichèd</u>	ule G (Form 990 or 990-EZ) 2014 LIBERTY ELEMENTARY PTA 81-0562666	Page 3
11	Does the organization conduct gaming activities with nonmembers?	No
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity	_
•	formed to administer charitable gaming	⊠ No
13	Indicate the percentage of gaming activity conducted in	
а	The organization's facility 13a	%_
þ	An outside facility	%_
14	Enter the name and address of the person who prepares the organization's gaming/special events books and	
	records:	
	Name ► SEE ATTACHMENT #4	
	Address ▶	
15a	Does the organization have a contract with a third party from whom the organization receives gaming	_
	revenue?	s 🛚 No
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount	
	of gaming revenue retained by the third party 🕨 \$	
С	If "Yes," enter name and address of the third party	
	Name ▶	
	Address ▶	
16	Gaming manager information:	
	Name ▶	
	Gaming manager compensation ▶ \$	
	Description of services provided ▶	
	☐ Director/officer ☐ Employee ☐ Independent contractor	
17	Mandatory distributions.	
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to	
	retain the state gaming license?	s 🛛 No
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent	_
	in the organization's own exempt activities during the tax year ▶ \$	
Part	IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (III) and (v), and Part III, line	es 9,
	9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).	

FDA

SCHEDULE O

(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047 2014 Open to Public

Inspection

Department of the Treasury Internal Revenue Service

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

Employer identification number 81-0562666

Name of the organization

LIBERTY ELEMENTARY PTA

MANUFACTURER REWARDS - 2922

DUCKS - 1100

PENNY WAR - 1030

OTHER - 5

TOTAL MISC INCOME - 10114

SCHEDULE 0

(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.

2014 Open to Public

OMB No. 1545-0047

Inspection **Employer identification number**

81-0562666

Name of the organization

LIBERTY ELEMENTARY PTA

EXPENSES -

PLAYGROUND - 25300

FUNDRAISING COMMITTEE - 659

ADMINISTRATION - 5268

MEMBERSHIP - 1257

SCHOOL ENRICHMENT - 13806

HEALTH AND WELLNESS - 65

ARTS IN EDUCATION - 1377

HOSPITALITY - 6988

PARENTAL INVOLVEMENT - 5494

OTHER ACTIVITIES - 886

TOTAL EXPENSES - 61100