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## Short Form

## Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2015

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury  
Internal Revenue Service

► Do not enter social security numbers on this form as it may be made public.

► Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Open to Public  
Inspection

<b>A For the 2015 calendar year, or tax year beginning</b>		, 2015, and ending																																																																																								
<input type="checkbox"/> Check if applicable. <input type="checkbox"/> Address change <input checked="" type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		<b>C Name of organization</b> <b>Prime Community Development Corporation</b> Number and street (or P.O. box, if mail is not delivered to street address) <input type="text"/> Room/suite <input type="text"/> <b>c/o Katrina L. Cohen - 182 Pringle Ferry Road</b> City or town, state or province, country, and ZIP or foreign postal code <input type="text"/> <b>Georgetown, South Carolina 29440</b>																																																																																								
<b>D Employer identification number</b> <b>46-3604452</b>		<b>E Telephone number</b> <b>(843) 461-4145</b>																																																																																								
<b>G Accounting Method:</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ► <input type="text"/>		<b>H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).</b>																																																																																								
<b>I Website:</b> ► <input type="text"/>																																																																																										
<b>J Tax-exempt status (check only one)</b> — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527																																																																																										
<b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other																																																																																										
<b>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.</b> ► \$ <b>3600</b>																																																																																										
<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>																																																																																										
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benefits . . . . .	12		13 Professional fees and other payments to independent contractors . . . . .	13		14 Occupancy, rent, utilities, and maintenance . . . . .	14	425	15 Printing, publications, postage, and shipping . . . . .	15	50	16 Other expenses (describe in Schedule O) . . . . .	16	125	<b>17 Total expenses.</b> Add lines 10 through 16 ►	17	3600	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18		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	0	20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20		<b>21 Net assets or fund balances at end of year.</b> Combine lines 18 through 20 . . . . .	21	0
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68 15

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

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

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments . . . . .	0 22	0
23	Land and buildings . . . . .	23	
24	Other assets (describe in Schedule O) . . . . .	0 24	0
25	<b>Total assets</b> . . . . .	0 25	0
26	<b>Total liabilities</b> (describe in Schedule O) . . . . .	0 26	0
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	0 27	0

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

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

What is the organization's primary exempt purpose? **Educational & Charitable**

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

## Expenses

Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 The organization changed its activities which included providing educational programs dedicated to providing individuals/families with programs consisting of home repairs, housing, workshops that will benefit the quality of life for very-low and low income individuals. It is estimated that this will reach more than 80 persons. (Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		28a	3000
29 _____ _____ _____ (Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		29a	
30 _____ _____ _____ (Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		30a	
31 Other program services (describe in Schedule O) . . . (Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		31a	
32 Total program service expenses (add lines 28a through 31a) . . . ► <input type="checkbox"/>		32	3000

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

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Katrina L. Cohen				
President	25	0	0	0
Rosie B. Ross				
Secretary	10	0	0	0
India N. Bright				
Treasurer	10	0	0	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

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 . . . . .

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) . . . . .

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)? . . . . .

b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O

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 . . . . .

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 . . . . .

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37a** . . . . .

b Did the organization file Form 1120-POL for this year? . . . . .

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .

b If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9 . . . . .

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 ► \_\_\_\_\_ ; section 4912 ► \_\_\_\_\_ ; section 4955 ► \_\_\_\_\_

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 . . . . .

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . .

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 . . . . .

41 List the states with which a copy of this return is filed ► **South Carolina**

42a The organization's books are in care of ► **Katrina L. Cohen** Telephone no. ► **(843) 461-4145**  
Located at ► **182 Pringle Ferry Road - Georgetown, South Carolina** ZIP + 4 ► **29440**

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)?

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 and Financial Accounts (FBAR).

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: ► \_\_\_\_\_

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ►  and enter the amount of tax-exempt interest received or accrued during the tax year ► **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 . . . . .

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 . . . . .

c Did the organization receive any payments for indoor tanning services during the year? . . . . .

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 . . . . .

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .

b 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) . . . . .

	Yes	No
33	✓	
34	✓	
35a	✓	
35b	✓	
35c	✓	
36	✓	
37a		
37b	✓	
38a	✓	
38b		
39a		
39b		
40a		
40b	✓	
40c		
40d		
40e	✓	
42b	✓	
42c	✓	
43		
44a	✓	
44b	✓	
44c	✓	
44d	✓	
45a	✓	
45b	✓	

		Yes	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 . . . . .	46	✓

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

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

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

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	47	✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	48	✓
49a	Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	49a	✓
b	If "Yes," was the related organization a section 527 organization? . . . . .	49b	✓
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 . . . ► 0

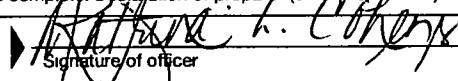
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(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 . . . ► 0

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.

  
Signature of officer

05/02/16  
Date

Sign  
Here

Katrina L. Cohen - President

Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	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

Department of the Treasury  
Internal Revenue Service

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

**4947(a)(1) nonexempt charitable trust.**

► Attach to Form 990 or Form 990-EZ.

► Attach to Form 990 or Form 990-EZ.

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**Name of the organization**

**Employer identification number**

Prime Community Development Corporation

46-3604452

**Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.**

**The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)**

**f** Enter the number of supported organizations . . . . .

**g** Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above (see instructions))	(iv) Is the organization listed in your governing document?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No	
(A) none					
(B)					
(C)					
(D)					
(E)					
<b>Total</b>					

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .			575	33234	3600	37409
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .			575	33234	3600	37409
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						37409

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4 . . . . .			575	33234	3600	37409
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						37409
12 Gross receipts from related activities, etc. (see instructions) . . . . .				12		0
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input checked="" type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	%
15 Public support percentage from 2014 Schedule A, Part II, line 14 . . . . .	15	%
<b>16a 33⅓% support test—2015.</b> If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>b 33⅓% support test—2014.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2015.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2014.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ► <input type="checkbox"/>		

**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

**2015**

Open to Public  
Inspection

Name of the organization

**Prime Community Development Corporation**

Employer identification number

**46-3604452**

**Part #1 - Line #3 - Support from Officers and members of the Board.**

Part #1 Line #10 and Part #III - Lines #28/#32 - indicate the new activities now being conducted by the organization so as to have a greater impact on this community of "very-low and low income families and individuals. the new activities have just been start and the organization expect them to be greatly enhance in the coming year(s). These new activities were submitted to the Cincinnati office as required by the Code section. Attached to this schedule is a copy of the new proposed activities.

**Part #1 - Line #16 - Expenses for Federal and State filing, as well as, State registration.**