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Form 990-EZ

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

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
BALTIMORE BICYCLING CLUB INC

Number and street (or P O box, if mail is not delivered to street address) Room/suite
7912 Red Jacket Way

City or town, state or province, country, and ZIP or foreign postal code
Jessup, MD 20794

D Employer identification number
52-1314330

E Telephone number
(301) 498-3857

F Group Exemption Number ▶

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.baltobikeclub.org

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(7) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K 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 ▶ \$ 175,146

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	Contributions, gifts, grants, and similar amounts received	1	0
	2	Program service revenue including government fees and contracts	2	159,519
	3	Membership dues and assessments	3	15,572
	4	Investment income	4	55
	5a	Gross amount from sale of assets other than inventory	5a	0
	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)	5c	0
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0
	b	Gross income from fundraising events (not including \$ 0 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
Expenses	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)	6d	0
	7a	Gross sales of inventory, less returns and allowances	7a	0
	b	Less cost of goods sold	7b	0
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
	8	Other revenue (describe in Schedule O)	8	0
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	175,146
	10	Grants and similar amounts paid (list in Schedule O)	10	25,377
	11	Benefits paid to or for members	11	0
	12	Salaries, other compensation, and employee benefits	12	0
Net Assets	13	Professional fees and other payments to independent contractors	13	0
	14	Occupancy, rent, utilities, and maintenance	14	0
	15	Printing, publications, postage, and shipping	15	2,375
	16	Other expenses (describe in Schedule O)	16	130,167
	17	Total expenses. Add lines 10 through 16 ▶	17	157,919
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	17,227
	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	199,140
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	216,367

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	199,140	22	216,367
23 Land and buildings	0	23	0
24 Other assets (describe in Schedule O)	0	24	0
25 Total assets	199,140	25	216,367
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	199,140	27	216,367

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?
To Sponsor and promote various cycling events open to members and to the public for the purpose of educating participants in safety techniques, accident avoidance, proper bicycle maintenance, traffic regulations and safety equipment To defend and protect the rights of cyclists To promote the use of a bicycle as a means of recreation and transportation

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 See Additional Data Table		
(Grants \$) If this amount includes foreign grants, check here	28a	
29		
(Grants \$) If this amount includes foreign grants, check here	29a	
30		
(Grants \$) If this amount includes foreign grants, check here	30a	
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here	31a	
32 Total program service expenses (add lines 28a through 31a)	32	157,918

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
John Busteed Member at large	4	0	0	0
Renee Rees Member at large	4	0	0	0
Bill Blankenship Member at large	4	0	0	0
John Isaacs Treasurer	4	0	0	0
Georgia Glashauser Past President	2	0	0	0
Steve Zeldin Secretary	4	0	0	0
Ed Cahill III President	4	0	0	0
Dan Artley Vice-President	4	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

			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		No		
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b				
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 ▶ <table><tr><td>37a</td><td>0</td></tr></table>	37a	0			
37a	0					
b	Did the organization file Form 1120-POL 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 . <table><tr><td>38b</td><td></td></tr></table>	38b				
38b						
39	Section 501(c)(7) organizations Enter . <table><tr><td></td><td></td></tr></table>					
a	Initiation fees and capital contributions included on line 9	39a	0			
b	Gross receipts, included on line 9, for public use of club facilities	39b	0			
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	40b				
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	40e		No		
41	List the states with which a copy of this return is filed ▶ <u>MD</u>					
42a	The organization's books are in care of ▶ <u>John C Isaacs</u> Telephone no ▶ <u>(301) 498-3857</u> Located at ▶ <u>7912 Red Jacket Way JESSUP, MD</u> ZIP + 4 ▶ <u>20794</u>					
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)		Yes	No		
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 ▶ _____	42b		No		
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 ▶ <table><tr><td>43</td><td></td></tr></table>	43				
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				
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		

		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		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

		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		
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?		
49b	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

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

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.

Sign Here	Signature of officer		2016-11-11				
	John Isaacs Treasurer		Date				
Paid Preparer Use Only	Prnt/Type preparer's name		Preparer's signature		Date	Check ☐ 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

Additional Data

Software ID: 15000352

Software Version: v1.00

EIN: 52-1314330

Name: BALTIMORE BICYCLING CLUB INC

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. 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 501(c)(3) and
501(c)(4) organizations and
4947(a)(1) trusts; optional
for others.)

28

The Baltimore Bicycling Club conducts cycling events in accordance with Article I of its approved constitution and bylaws for the benefit and education of both club members and the general public to provide instruction and education regarding cycling, to represent cyclists' interests in the community and to encourage the general population to use bicycles. The Kent County Spring Fling is a 4 day weekend cycling event including three days of organized rides for all levels of riders. In 2014 over 300 riders participated in this event thus promoting cycling for members and the general public from a wide geographic area.

(Grants \$ 0)

If this amount includes foreign grants, check here . . . ☐

28a

36,557

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. 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 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
29 The Civil War Century is a bicycling event held in the Civil War Battlefield areas of Maryland and Pennsylvania and incorporates rides from 25 miles to 100 miles. The event is held in early September and attracts over 1600 riders from all over the country. More than 100 volunteers from the club donate countless hours of planning and day of event services to ensure the smooth running and safe cycling of participants. By promoting this event, the club furthers safe cycling and public knowledge of our historical battlefields. (Grants \$ 0) If this amount includes foreign grants, check here . . . ☐	29a	41,366

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. 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 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
30 The Lancaster Weekend allows individual members and couples as well as the general public to participate in a cycling event in the picturesque byways of Amish country near Lancaster, PA The event builds camaraderie while enjoying the quiet roads of Pennsylvania (Grants \$ 0) If this amount includes foreign grants, check here . . . ☐	30a	9,634

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. 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 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
Other events consist of weekly bicycle rides for members and non members held throughout the Baltimore Area The club also holds organized rides to more distant destinations including Washington County, The Corn Roast in Carroll County, Tandem Events, Flatlands Tour, an Instructional month long series free to the public, a club Picnic and ride and a Time Trial series held on Tuesdays during the cycling season The Club supports the BBC Race Team which competes with other cycling teams in the area It also holds an Awards Dinner and a Winter Social The Awards Dinner is used as the club's annual meeting to elect the board and review the year, and it promotes an interchange of ideas pertinent to cycling The Winter Social is used to plan the ride schedule for the coming year The club carries supplemental medical insurance for riders and carries general Liability Insurance The Club's Website is used to communicate our ride schedule, events and as a forum for cycling discussion The web site is open to the public for most activities The Club is a major supporter of Bike Maryland the 501 C3 for bicycling advocacy in Maryland (Grants \$ 0) If this amount includes foreign grants, check here . . . ☐		70,361

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.**2015****Open to Public
Inspection**Name of the organization
BALTIMORE BICYCLING CLUB INC**Employer identification number**

52-1314330

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16	Advertising & Publicity (Brochures, Ads, Awards & Prizes, Bbc Racing Team (Race Team Transactio, Coaching Fees, Dues & Subscriptions, Entertainment, Event Packages (All-Expense), Food And Meals, Graphic Design Services, Gratuities, Insurance, Internet, Lodging, Member Support, Merchandise, Mileage Reimbursement, Miscellaneous Services, Parking & Tolls, Po Box Rental, Rentals, Sales Tax (Maryland), Supplies, Taxes, Transportation