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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)

2015

Open to Public Inspection

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).

**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

<b>C</b> Name of organization Porsche Club of America-Oregon Region	<b>D</b> Employer identification number 93-0599455
<b>E</b> Number and street (or P O box, if mail is not delivered to street address) PO Box 5652	<b>F</b> Room/suite  <b>G</b> City or town, state or province, country, and ZIP or foreign postal code Portland, OR 97228
<b>H</b> Telephone number (503) 221-6262	
<b>I</b> 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.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  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 ► \$ 124,566**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 . . . . . 

<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>
<b>2</b> Program service revenue including government fees and contracts . . . . .	<b>2</b> 73,229
<b>3</b> Membership dues and assessments . . . . .	<b>3</b>
<b>4</b> Investment income . . . . .	<b>4</b> 1,502
<b>5a</b> Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>
<b>5b</b> Less cost or other basis and sales expenses . . . . .	<b>5b</b> 0
<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>
<b>6</b> Gaming and fundraising events	
<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>
<b>b</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) . . . . .	<b>6b</b> 0
<b>c</b> Less direct expenses from gaming and fundraising events . . . . .	<b>6c</b> 0
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>
<b>7a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b> 30,324
<b>b</b> Less cost of goods sold . . . . .	<b>7b</b> 13,778
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b> 16,546
<b>8</b> Other revenue (describe in Schedule O) . . . . .	<b>8</b> 19,511
<b>9</b> <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	<b>9</b> 110,788
<b>10</b> Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>
<b>11</b> Benefits paid to or for members . . . . .	<b>11</b>
<b>12</b> Salaries, other compensation, and employee benefits . . . . .	<b>12</b>
<b>13</b> Professional fees and other payments to independent contractors . . . . .	<b>13</b> 525
<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>
<b>15</b> Printing, publications, postage, and shipping . . . . .	<b>15</b> 265
<b>16</b> Other expenses (describe in Schedule O) . . . . .	<b>16</b> 85,832
<b>17</b> <b>Total expenses.</b> Add lines 10 through 16 ►	<b>17</b> 86,622
<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b> 24,166
<b>19</b> 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) . . . . .	<b>19</b> 109,536
<b>20</b> Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>
<b>21</b> Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .	<b>21</b> 133,702



**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.

	<b>Yes</b>	<b>No</b>
<b>33</b> 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	<b>33</b>	No
<b>34</b> 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)	<b>34</b>	No
<b>35a</b> 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>35a</b>	Yes
<b>35b</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	<b>35b</b>	Yes
<b>35c</b> 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	<b>35c</b>	No
<b>36</b> 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	<b>36</b>	No
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="checkbox"/> <b>37a</b>	<b>37a</b>	
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? <input type="checkbox"/> <b>37b</b>	<b>37b</b>	No
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? <input type="checkbox"/> <b>38a</b>	<b>38a</b>	No
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <input type="checkbox"/> <b>38b</b>	<b>38b</b>	
<b>39</b> Section 501(c)(7) organizations Enter	<b>39a</b>	0
<b>a</b> Initiation fees and capital contributions included on line 9 <input type="checkbox"/> <b>39b</b>	<b>39b</b>	0
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> <b>40b</b> , section 4912 <input type="checkbox"/> <b>40c</b> , section 4955 <input type="checkbox"/> <b>40d</b>	<b>40b</b>	
<b>b</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 <input type="checkbox"/> <b>40e</b>	<b>40e</b>	No
<b>c</b> 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"/> <b>40f</b>	<b>40f</b>	
<b>d</b> 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"/> <b>40g</b>	<b>40g</b>	
<b>e</b> 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 <input type="checkbox"/> <b>40h</b>	<b>40h</b>	
<b>41</b> List the states with which a copy of this return is filed <input type="checkbox"/>		
<b>42a</b> 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>b</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)? <input type="checkbox"/> <b>42b</b>	<b>42b</b>	No
If "Yes," enter the name of the foreign country <input type="checkbox"/> <b>42c</b>	<b>42c</b>	No
See the instructions for exceptions and filing requirements for <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b> <input type="checkbox"/> <b>42d</b>	<b>42d</b>	
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the U.S.? <input type="checkbox"/> <b>42e</b>	<b>42e</b>	
If "Yes," enter the name of the foreign country <input type="checkbox"/> <b>42f</b>	<b>42f</b>	
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here <input type="checkbox"/> <b>43</b> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> <b>43</b>	<b>43</b>	
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ <input type="checkbox"/> <b>44a</b>	<b>44a</b>	No
<b>b</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 <input type="checkbox"/> <b>44b</b>	<b>44b</b>	No
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? <input type="checkbox"/> <b>44c</b>	<b>44c</b>	No
<b>d</b> If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O <input type="checkbox"/> <b>44d</b>	<b>44d</b>	No
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? <input type="checkbox"/> <b>45a</b>	<b>45a</b>	No
<b>45b</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) <input type="checkbox"/> <b>45b</b>	<b>45b</b>	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
46		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		
48		
49a		
49b		

**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?

**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	2016-05-02 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 ► Kern & Thompson LLC	Firm's EIN ►			
	Firm's address ► 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).**2015****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 \$19037
Other Revenue 2	MISC SALES INCOME \$474
Other Expenses 1003	Information Technology \$2117
Other Expenses 1007	Conferences, Conventions, and Meetings \$67103
Other Expenses 1012	Insurance \$185
Other Expenses 1	ANZEIGER PUBLICATION \$9923
Other Expenses 2	TAX & LICENSES \$2189
Other Expenses 3	MEMBERSHIP SERVICES \$1770
Other Expenses 4	OTHER \$1182
Other Expenses 5	Storage \$750
Other Expenses 6	MISC SALES EXP \$613
Other Assets 1005	Accounts Receivable - Beginning \$-344 Accounts Receivable - Ending \$551
Other Assets 1011	Prepaid Expenses and Deferred Charges - Beginning \$2925 Prepaid Expenses and Deferred Charges - Ending \$0
Total Liabilities 1001	Accounts Payable and Accrued Expenses - Beginning \$18150 Accounts Payable and Accrued Expenses - Ending \$0
Total Liabilities 1	DEPOSITS RECEIVED - Beginning \$0 DEPOSITS RECEIVED - Ending \$20900