

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)

OMB No. 1545-1150

2016

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.

A For the 2016 calendar year, or tax year beginning April 1, 2016, and ending March 31, 2017

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

Maine Seniors Golf Association

Number and street (or P.O. box, if mail is not delivered to street address)

c/o Ted Noyes, 509 Lafayette Street

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

Yarmouth, ME 04096-6148

D Employer identification number

01-0392687

E Telephone number

207-846-3157

F Group Exemption

Number ▶ ☐ —

G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶

I Website: ▶ maineseniorgolf.org

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

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

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. ▶ \$

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 ☒

1	Contributions, gifts, grants, and similar amounts received	1	0
2	Program service revenue including government fees and contracts	2	87,035
3	Membership dues and assessments	3	14,535
4	Investment income	4	0
5a	Gross amount from sale of assets other than inventory	5a	0
5b	Less: cost or other basis and sales expenses	5b	0
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
6	Gaming and fundraising events		
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0
6b	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
6c	Less: direct expenses from gaming and fundraising events	6c	0
6d	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
7b	Less: cost of goods sold	7b	0
7c	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	101,570
10	Grants and similar amounts paid (list in Schedule O)	10	3,000
11	Benefits paid to or for members	11	0
12	Salaries, other compensation, and employee benefits	12	0
13	Professional fees and other payments to independent contractors	13	2,935
14	Occupancy, rent, utilities, and maintenance	14	0
15	Printing, publications, postage, and shipping	15	2,570
16	Other expenses (describe in Schedule O)	16	80,788
17	Total expenses. Add lines 10 through 16	17	94,293
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	6,990
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	29,046
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	36,036

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2016)

SCANNED JUN 05 2017

SCANNED Revenue: 7 2017

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☐ **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	29,046	22 36,036
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O)	0	24 0
25 Total assets	29,046	25 36,036
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)	29,046	27 36,036

☐ **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? Social organization for golf

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		
☐ (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	

☐ **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
Guy J. Vigue, President/Governor		0	0	0
Bruce R. Livingston, 1st VP/Governor		0	0	0
Charles D. Swanson, 2nd VP/Governor		0	0	0
Kerin C. Baack, Governor		0	0	0
Robert N. Barnes, Governor		0	0	0
Michael A. Caron, Governor		0	0	0
Francis P. Daughan, Governor		0	0	0
Virgil R. Hancock, Governor		0	0	0
Kenneth F. Murphy, Governor		0	0	0
Andrew B. Noel, Governor		0	0	0
J. Michael Phelps, Governor		0	0	0
Michael C. Ryan, Governor		0	0	0
Peter D. Sassano, Governor		0	0	0
Laurence C. Faiman, Governor		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		☒
☐ 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	0
b Did the organization file Form 1120-POL for this year?	37b	☒
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	☒
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	—
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 <i>and line 3</i>	39a	1,350
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	☒
41 List the states with which a copy of this return is filed	None	
42a The organization's books are in care of <u>Edward D. Noyes III</u> Telephone no. <u>207-846-3157</u> Located at <u>509 Lafayette Street, Yarmouth, ME</u> ZIP + 4 <u>04096-6148</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).	42b	☒
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: _____	42c	☒
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	44a	☒
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	☒
c Did the organization receive any payments for indoor tanning services during the year?	44c	☒
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	☒
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)	45b	☒

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		☒

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
47		☐
48		☐
49a		
49b		

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

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 *Edward D. Noyes III* Date *April 17, 2017*
Type or print name and title

Paid Preparer Use Only Print/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

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.

OMB No. 1545-0047

2016

**Open to Public
Inspection**

Name of the organization

Maine Seniors Golf Association

Employer identification number

01-0392687

Part I, line 10 - Maine State Golf Ass'n Scholarship Fund \$750

Maine Golf Hall of Fame 750

Maine Adaptive Sports & Recreation 750

The First Tee of Maine 750

Part I, line 16 Golf Tournament Expenses \$80,788

Part III Conducted 9 golf tournaments for the
benefit of its 333 members

Contributed \$3,000 as noted above

Part IV (continued) (Non-governors)

Stanley E. Schatz, Tournament Director \$6,935

Edward D. Noyes III, Treasurer 500

Charles H. Roscoe, Secretary 500

The Board of Governors meets two or three times a year for
approximately three hours each meeting, plus an annual meeting
of the membership of about 1/2 hour.

All Governors are volunteers, serving without pay. As Tournament
hosts, the Governors spend approximately one hour a week for
about six months a year on Association business, exclusive of
Board meetings.

The Secretary and Treasurer each spend about two hours a week,
on average, throughout the year, preparing tournament notices,
meeting agendas, maintaining membership records, collecting,
posting and depositing dues and initiation fees, paying bills,
keeping financial records, making reports and writing minutes, and
completing and filing IRS forms 990 and 1099/1096

Name of the organization

Maine Seniors Golf Association

Employer identification number

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Part IV (continued)

The tournament Director is an independent contractor who makes all the arrangements with the various golf clubs for holding the tournaments and serving meals, and supervises during tournaments and compiles Tournament results as score keeper.