

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)

2017

► 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/form990ez.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning 01-01-2017

, and ending 12-31-2017

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

C Name of organization
Porsche Club of America-Oregon Region

D Employer identification number

93-0599455

Number and street (or P O box, if mail is not delivered to street address)
PO Box 25104

E Telephone number

(503) 221-6262

City or town, state or province, country, and ZIP or foreign postal code
Portland, OR 97298

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.OREGONPCA.ORGJ Tax-exempt status (check only one) - 501(c)(3) 501(c)(7) (insert no) 4947(a)(1) or 527K 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 ► \$ 156,928

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	
2	Program service revenue including government fees and contracts	2	106,436
3	Membership dues and assessments	3	
4	Investment income	4	2,223
5a	Gross amount from sale of assets other than inventory	5a	
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	
6	Gaming and fundraising events		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
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)	6b	0
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	
7a	Gross sales of inventory, less returns and allowances	7a	24,574
b	Less cost of goods sold	7b	6,844
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	17,730
8	Other revenue (describe in Schedule O)	8	23,695
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	150,084
10	Grants and similar amounts paid (list in Schedule O)	10	7,800
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	550
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe in Schedule O)	16	120,082
17	Total expenses. Add lines 10 through 16 ►	17	128,432
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	21,652
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	143,860
20	Other changes 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	165,512

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 ► **38b**

39 Section 501(c)(7) organizations Enter

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

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 ► _____

42a The organization's books are in care of ► **JOHN BRAMS** Telephone no ► **(503) 297-6466**
Located at ► **4880 SW SCHOLLS FERRY ROAD SUITE 33 PORTLAND, OR** ZIP + 4 ► **97225**

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)?

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)

	Yes	No
33		No
34		No
35a	Yes	
35b	Yes	
35c		No
36		No
37b		No
38a		No
40b		
40e		No
42b		No
42c		No
44a		No
44b		No
44c		No
44d		No
45a		No
45b		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	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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.

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	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	47		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	48		
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	49a		
b If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	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 ► _____

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

Sign Here	*****	2018-04-19
	Signature of officer	Date
	JOHN B BRAMS TREASURER	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name James J Huynh CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00979056
	Firm's name ► Kern & Thompson LLC				Firm's EIN ► 93-1157146
	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

Additional Data

Software ID: 17005038
Software Version: 2017v2.2
EIN: 93-0599455
Name: Porsche Club of America-Oregon Region

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

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.)
<p>28 CLUB ORGANIZES AND HOLDS FOR ITS MEMBERS CLUB SOCIAL EVENTS, MEMBER CAR DISPLAY EVENTS, AND DRIVER EDUCATION EVENTS (Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	<p>28a</p>

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

~~Internal Revenue Service~~

Name of the organization

Porsche Club of America-Oregon Region

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.

2017**Open to Public
Inspection****Employer identification number**

93-0599455

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue 1	SUBSIDIES FROM NATIONAL \$19948

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue 2	MISC SALES INCOME \$3747

990 Schedule O, Supplemental Information

Return Reference	Explanation
Grants and Similar Amounts Paid In Excess of \$5,000 1	1 Cash Amount Given \$7800

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1003	Information Technology \$5328

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1	EVENT COSTS \$82442

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 2	MEMBERSHIP SERVICES \$11150

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 3	ON cocOSTS \$10639

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 4	CLUB EXPENSES \$6213

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 5	TAX & LICENSES \$4310

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1005	Accounts Receivable - Beginning \$1201 Accounts Receivable - Ending \$291

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1011	Prepaid Expenses and Deferred Charges - Beginning \$0 Prepaid Expenses and Deferred Charges - Ending \$500

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1	DEPOSITS RECEIVED - Beginning \$30250 DEPOSITS RECEIVED - Ending \$0