

Form **990EZ**

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.
Go to www.irs.gov/Form990EZ for the latest information.

OMB No 1545-1150
2018
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 01-01-2018 , and ending 12-31-2018

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

C Name of organization
GEORGIA CRAFT BREWERS GUILD INC
Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO BOX 18801
City or town, state or province, country, and ZIP or foreign postal code
ATLANTA, GA 31126

D Employer identification number
27-3640114
E Telephone number
(404) 845-0059
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.GEORGIA-CRAFT-BREWERS-GUILD.ORG

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(6) (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 **\$ 117,988**

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 3,107
	2	Program service revenue including government fees and contracts	2 24,379
	3	Membership dues and assessments	3 87,132
	4	Investment income	4 0
	5a	Gross amount from sale of assets other than inventory	5c 0
	b	Less cost or other basis and sales expenses	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
	6	Gaming and fundraising events	6d 0
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
	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)	
	c	Less direct expenses from gaming and fundraising events	
Expenses	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	7c 0
	7a	Gross sales of inventory, less returns and allowances	
	b	Less cost of goods sold	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8 3,370
	8	Other revenue (describe in Schedule O)	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 117,988
	10	Grants and similar amounts paid (list in Schedule O)	11
	11	Benefits paid to or for members	
	12	Salaries, other compensation, and employee benefits	12 30,520
	13	Professional fees and other payments to independent contractors	13 56,823
Net Assets	14	Occupancy, rent, utilities, and maintenance	15 9
	15	Printing, publications, postage, and shipping	
	16	Other expenses (describe in Schedule O)	16 23,044
	17	Total expenses. Add lines 10 through 16	17 110,396
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18 7,592
	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 34,109
	20	Other changes in net assets or fund balances (explain in Schedule O)	21 41,701
	21	Net assets or fund balances at end of year Combine lines 18 through 20	

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 ☒

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

Part III	Statement of Program Service Accomplishments (see the instructions for Part III)	Expenses
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Check if the organization used Schedule O to respond to any question in this Part III ☐ (Required for section 501(c)(3) and 501(c)(4))

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

ADVOCATES FOR CRAFT BREWER'S RIGHTS

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See Additional Data Table

29	29a
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31. Other program services (describe in Schedule O)		
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32 Total program service expenses	(add lines 28a through 31a)	 ▶	32	107,098
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32 Total program service expenses (add lines 28a through 31a)		32	107,098
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Check if the organization used Schedule O to respond to any question in this Part IV. ☐

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Form **990-EZ** (2018)

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 ▶ 37a		
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	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	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 ▶		
42a The organization's books are in care of ▶ <u>BURGE & ASSOCIATES PC</u> Telephone no ▶ <u>(770) 446-6649</u> Located at ▶ <u>315 W PONCE DE LEON AVE STE 900 DECATUR, GA</u> ZIP + 4 ▶ <u>30030</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	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 ▶	42c	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 ▶ 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

Additional Data

Software ID:
Software Version:
EIN: 27-3640114
Name: GEORGIA CRAFT BREWERS GUILD INC

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.)	
28 EDUCATING THE PUBLIC ABOUT THE BUSINESS OF BREWING, MATERIALSINVOLVED, AS WELL AS THE POLITICAL ASPECT OF BREWING (Grants \$) If this amount includes foreign grants, check here . . . ☐		28a	107,098

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization

GEORGIA CRAFT BREWERS GUILD INC

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Employer identification number

27-3640114

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 8	MERCHANDISE SALES 3370

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	ADVERTISING 1269

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	ENTERTAINMENT 6057

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	LICENSES & FEES 40

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	COMPUTER & INTERNET 1017

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	OFFICE SUPPLIES 1040

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	CREDIT CARD PROCESSING FEES 2367

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	TRAVEL & MEETINGS 7399

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	COST OF GOODS SOLD 701

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	PAYROLL TAXES 2634

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	BANK FEES 325

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 16	BUSINESS GIFTS 195

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part II, Line 24	PREPAID EXPENSES FOR ADVERTISING 250 0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part II, Line 24	UNDEPOSITED FUNDS 0 8432

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part II, Line 24	WEBSITE 0 5799

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part II, Line 26	ACCOUNTS PAYABLE 0 3866

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part II, Line 26	PAYROLL LIABILITIES 0 42