

Form 990EZ

Department of the  
Treasury  
Internal Revenue ServiceShort 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](http://www.irs.gov/Form990EZ) for the latest information.

2018

Open to  
Public  
Inspection**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

|  |   |
|--|---|
| <b>C Name of organization</b><br>PARKSTON COMMERCIAL CLUB  | <b>D Employer identification number</b><br>36-3665973 |
| Number and street (or P O box, if mail is not delivered to street address)<br>PO BOX 564           | <b>E Telephone number</b><br>(605) 928-3341           |
| City or town, state or province, country, and ZIP or foreign postal code<br>PARKSTON, SD 573660564 | <b>F Group Exemption Number</b> ►                     |

**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:** ►N/A**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 ► \$ 49,280****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>Revenue</b>    | <b>1 Contributions, gifts, grants, and similar amounts received . . . . .</b>   | <b>1</b>  | <b>3,850</b>  |
|                   | <b>2 Program service revenue including government fees and contracts . . . . .</b>  | <b>2</b>  | <b>0</b>      |
|                   | <b>3 Membership dues and assessments . . . . .</b>  | <b>3</b>  | <b>8,000</b>  |
|                   | <b>4 Investment income . . . . .</b>  | <b>4</b>  | <b>145</b>    |
|                   | <b>5a Gross amount from sale of assets other than inventory . . . . .</b>   | <b>5a</b> |               |
|                   | <b>b Less cost or other basis and sales expenses . . . . .</b>  | <b>5b</b> | <b>0</b>      |
|                   | <b>c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .</b>  | <b>5c</b> | <b>0</b>      |
|                   | <b>6 Gaming and fundraising events</b>  |           |               |
|                   | <b>a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .</b>  | <b>6a</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> | <b>6b</b> | <b>37,285</b> |
|                   | <b>c Less direct expenses from gaming and fundraising events . . . . .</b>  | <b>6c</b> | <b>11,545</b> |
|                   | <b>d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .</b>   | <b>6d</b> | <b>25,740</b> |
|                   | <b>7a Gross sales of inventory, less returns and allowances . . . . .</b>   | <b>7a</b> |               |
|                   | <b>b Less cost of goods sold . . . . .</b>  | <b>7b</b> | <b>0</b>      |
|                   | <b>c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .</b>   | <b>7c</b> | <b>0</b>      |
|                   | <b>8 Other revenue (describe in Schedule O) . . . . .</b>   | <b>8</b>  |               |
|                   | <b>9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ►</b>   | <b>9</b>  | <b>37,735</b> |
| <b>Expenses</b>   | <b>10 Grants and similar amounts paid (list in Schedule O) . . . . .</b>  | <b>10</b> |               |
|                   | <b>11 Benefits paid to or for members . . . . .</b>   | <b>11</b> |               |
|                   | <b>12 Salaries, other compensation, and employee benefits . . . . .</b>   | <b>12</b> | <b>1,200</b>  |
|                   | <b>13 Professional fees and other payments to independent contractors . . . . .</b>   | <b>13</b> |               |
|                   | <b>14 Occupancy, rent, utilities, and maintenance . . . . .</b>   | <b>14</b> |               |
|                   | <b>15 Printing, publications, postage, and shipping . . . . .</b>   | <b>15</b> |               |
|                   | <b>16 Other expenses (describe in Schedule O) . . . . .</b>   | <b>16</b> | <b>13,745</b> |
|                   | <b>17 Total expenses. Add lines 10 through 16 . . . . . ►</b>   | <b>17</b> | <b>14,945</b> |
| <b>Net Assets</b> | <b>18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .</b>   | <b>18</b> | <b>22,790</b> |
|                   | <b>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) . . . . .</b>  | <b>19</b> | <b>19,789</b> |
|                   | <b>20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .</b>  | <b>20</b> |               |
|                   | <b>21 Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .</b>  | <b>21</b> | <b>42,579</b> |



**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  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  No

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  37b  No

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  40b  No

39 Section 501(c)(7) organizations Enter  39a  0

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 ►  40b  No

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  No

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 ►  40b  No

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ►  40b  No

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 ►  41  No

42a The organization's books are in care of ► EMBER DALE  Telephone no ► (605) 928-4411

Located at ► PO BOX 564 PARKSTON, SD  ZIP + 4 ► 573660564

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)?  42b  No

If "Yes," enter the name of the foreign country ►  42b  No

See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)  42c  No

c At any time during the calendar year, did the organization maintain an office outside the U.S.?  42c  No

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 ►  43  No

and enter the amount of tax-exempt interest received or accrued during the tax year

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  No

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 |
|-----|-----|----|
| 33  |     | No |
| 34  |     | No |
| 35a |     | No |
| 35b |     |    |
| 35c |     | No |
| 36  |     | No |
| 37a |     |    |
| 37b |     | No |
| 38a |     | No |
| 39a | 0   |    |
| 39b | 0   |    |
| 40a |     |    |
| 40b |     |    |
| 40e |     | No |
| 41  |     |    |
| 42a |     |    |
| 42b |     | No |
| 42c |     | No |
| 43  |     |    |
| 44a |     | No |
| 44b |     | No |
| 44c |     | No |
| 44d |     |    |
| 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 . . . . .

46

 Yes 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 . . . . .

47

 Yes No

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

48

 Yes No

**49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

49a

 Yes No

**b** If "Yes," was the related organization a section 527 organization? . . . . .

49b

 Yes No

**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

2019-03-27

Date

EMBER DALE SECRETARY/TREASURER  
Type or print name and title

|                               |   |                      |                    |   |                   |
|-------------------------------|---|----------------------|--------------------|---|-------------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>RANDY R SCHOENFISH      | Preparer's signature | Date<br>2019-04-17 | Check <input type="checkbox"/> if self-employed | PTIN<br>P00124581 |
|                               | Firm's name ► SCHOENFISH & CO INC                     |                      |                    | Firm's EIN ►                                    |                   |
|                               | Firm's address ► PO BOX 247<br>PARKSTON, SD 573660247 |                      |                    | Phone no (605) 928-7241                         |                   |
|                               |   |                      |                    |   |                   |

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ►  Yes  No

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 36-3665973  
**Name:** PARKSTON COMMERCIAL CLUB

### 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<br>(Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.) |
|---|---|
| <p><b>28</b><br/>PROMOTION OF THE BUSINESS COMMUNITY OF A TOWN OF 1500POPULATION THRU VARIOUS FUNDRAISERS AND ACTIVITIES<br/>(Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>  | <p><b>28a</b></p>   |

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury

**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](http://www.irs.gov/Form990) for the latest information.

**2018****Open to Public  
Inspection**Name of the organization  
PARKSTON COMMERCIAL CLUB

Employer identification number

36-3665973

**990 Schedule O, Supplemental Information**

| Return<br>Reference               | Explanation                         |
|-----------------------------------|-------------------------------------|
| Form 990EZ,<br>Part I, Line<br>16 | MEETINGS & MEMBERSHIP EXPENSES 2526 |

# 990 Schedule O, Supplemental Information

| Return<br>Reference               | Explanation                  |
|-----------------------------------|------------------------------|
| Form 990EZ,<br>Part I, Line<br>16 | ADVERTISING & PROMOTION 9428 |

# 990 Schedule O, Supplemental Information

| Return<br>Reference               | Explanation    |
|-----------------------------------|----------------|
| Form 990EZ,<br>Part I, Line<br>16 | INSURANCE 1155 |

# 990 Schedule O, Supplemental Information

| Return<br>Reference               | Explanation |
|-----------------------------------|-------------|
| Form 990EZ,<br>Part I, Line<br>16 | DUES 130    |

# 990 Schedule O, Supplemental Information

| Return<br>Reference               | Explanation |
|-----------------------------------|-------------|
| Form 990EZ,<br>Part I, Line<br>16 | FEES 326    |

# 990 Schedule O, Supplemental Information

| Return<br>Reference               | Explanation  |
|-----------------------------------|--------------|
| Form 990EZ,<br>Part I, Line<br>16 | SUPPLIES 132 |

# 990 Schedule O, Supplemental Information

| Return<br>Reference               | Explanation       |
|-----------------------------------|-------------------|
| Form 990EZ,<br>Part I, Line<br>16 | OFFICE EXPENSE 48 |