

Form **990-EZ**Department of the Treasury
Internal Revenue Service**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 instructions and the latest information.

OMB No 1545-1150

2018**Open to Public
Inspection**

A For the 2018 calendar year, or tax year beginning , 2018, and ending , 20

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

C Name of organization
Prescott Pickleball Association
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
PO Box 3361
 City or town, state or province, country, and ZIP or foreign postal code **06 Prescott AZ -**

D Employer identification number
83-1299457

E Telephone number
920-410-4109

F Group Exemption Number ▶

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

I Website: ▶ **prescottpickleball.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)) 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 ☐

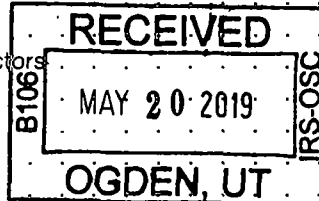
Revenue	1	Contributions, gifts, grants, and similar amounts received	1	50
	2	Program service revenue including government fees and contracts	2	0
	3	Membership dues and assessments	3	2,287
	4	Investment income	4	0
	5a	Gross amount from sale of assets other than inventory	5a	0
	b	Less: cost or other basis and sales expenses	5b	0
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0
	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	0	
7a	Gross sales of inventory, less returns and allowances	7a	0	
b	Less: cost of goods sold	7b	0	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8	Other revenue (describe in Schedule O)	8	16,070	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	18,407	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	0
	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	0
	14	Occupancy, rent, utilities, and maintenance	14	0
	15	Printing, publications, postage, and shipping	15	0
	16	Other expenses (describe in Schedule O)	16	330
	17	Total expenses. Add lines 10 through 16 ▶	17	330
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	18,077
	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	536
	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	18,612

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2018)

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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	563	22 18,640
23	Land and buildings	0	23 0
24	Other assets (describe in Schedule O)	0	24 0
25	Total assets	563	25 18,640
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)	530	27 18,640

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 ☒	Expenses
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What is the organization's primary exempt purpose?	<u>Promotion of pickleball for all ages in the Prescott area</u>	(Required for section 501(c)(3) and 501(c)(4)
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.		organizations, optional for others.)

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28	July 2018 organized and ran youth clinic for three weeks. Volunteer instructors taught a dozen youth to play pickleball focusing on safety, rules, strategies and skills. The culmination of the clinic was a fun tournament with medals for all participants. One volunteer provided hats, refreshments and balls (Grants \$ 300) If this amount includes foreign grants, check here ☐	28a	0
29	June 2018 pickleball tournament. Net income via remuneration from web host service that handles registration and tournament operations. Other expenses for player t-shirts, portable toilets, refreshments, winner medals and misc. expenses were paid through ACF account (see schedule O) (Grants \$) If this amount includes foreign grants, check here ☐	29a	0
30	September 2018 pickleball tournament. Net income via remuneration from web host service that handles registration and tournament operations. Other expenses for portable toilets, refreshments, winner medals, player pins and misc. expenses were paid through ACF account (see schedule O) (Grants \$) If this amount includes foreign grants, check here ☐	30a	0
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	0

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 ☐

[illegible]

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	✓
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	✓
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	✓
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	✓
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	✓
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	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
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 ▶		
42a The organization's books are in care of ▶ Douglas Seefeld Telephone no. ▶ 928-515-1587 Located at ▶ 1133 Northside Drive, Prescott AZ ZIP + 4 ▶ 86301-1417		
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** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

	Yes	No
48		☒

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

	Yes	No
49a		☒

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

	Yes	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 **0**

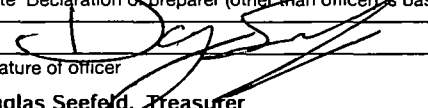
- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(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 **0**

- 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 	Date May 17, 2019
	Douglas Seefeld, Treasurer Type or print name and title	

Paid Preparer Use Only	Pnnt/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.
► Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

Prescott Pickleball Association

Employer identification number

83-1299457

Part III, Statement of Program Service Accomplishments.

The organization started out as a fund raising entity to build public pickleball courts in the city of Prescott, Arizona. This was accomplished as a public/private partnership with the city providing land, the county providing in kind services for site development and the PPA raising \$150,000 to build eight courts. We formed a collaborative fund with the Arizona Community Foundation (ACF) which as a 501(c)(3) entity allowed donations to be tax deductible for the givers. The courts were completed in May 2017 and the PPA continued to operate with all funds going through the Arizona Community Foundation for the operation of tournaments and further capital developments. The first tournament was held in September of 2017 and accomodated about 150 players. The revenue from the event was \$4641 and was supposed to be deposited into the ACF fund. Poor oversight did not realize that this didn't happen until almost a year later. The next tournament took place June 21-23 in 2018 and had about 160 players. The \$5795 registration revenue (wire transfer from pickleballtournaments.com) triggered the recognition that the prior year's money never reached our account. Both these were deposited into a new bank account started in conjunction with the Prescott Pickleball Association's formation as a Non-profit sports club. The bank account was opened August 1, 2018 and the by-laws finalized September 19, 2018. These two transfers hit the account on 9-21-18 & 10-10-18 and even though they were income from prior to the existance of the PPA are included in income for the 2018 fiscal year (August 1 to December 31, 2018). Another tournament was hosted at the public courts September 14-16, 2018. 167 players generated net proceeds from the registration web host of \$5409. That transfer came to our account 9-21-18 so the income for the year appears artificially inflated with the other two events added together. Tournaments fit our mission to welcome residents and visitors of all ages and abilities to participate in recreational and competitive pickleball play at the public courts through activities that will enhance the fitness and well-being for the entire community.

990-EZ line 8 "Other Revenue" = \$4641+\$5495+\$5409(from above)+\$225 (Direct payments of tournament registrations)

990-EZ line 16 "Other Expenses" = \$51 Member name tags, \$208 QuickBooks software, \$12 Bank checks, \$20 Web site fee, \$39 PayPal fee

Copy of Bylaws attached