

Extended to November 16, 2020
Short Form

OMB No 1545-0047

Form 990-EZ

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2019

Department of the Treasury
Internal Revenue Service

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

Open to Public
Inspection

A For the 2019 calendar year, or tax year beginning and ending

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

C Name of organization: Georgia Roofing Contractors Association, Inc.
 Number and street (or P.O. box if mail is not delivered to street address): 4335 Creek Park Drive
 City or town, state or province, country, and ZIP or foreign postal code: Suwanee, GA 30024

D Employer identification number: 58-0705184

E Telephone number: 770-615-3751

F Group Exemption Number: 06

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.RSMCA.org

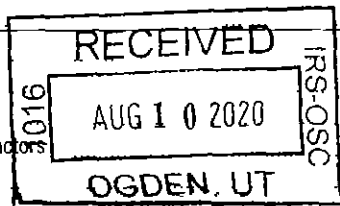
J Tax-exempt status (check only one): ☐ 501(c)(3) ☒ 501(c)(6) (insert no.) 4947(a)(1) or ☐ 527

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. \$ 164,657.

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	750.
2	Program service revenue including government fees and contracts	2	58,712.
3	Membership dues and assessments	3	61,250
4	Investment income	4	4.
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less: cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
6	Gaming and fundraising events		
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
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	43,941.
6c	Less: direct expenses from gaming and fundraising events	6c	20,143.
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	23,798
7a	Gross sales of inventory, less returns and allowances	7a	
7b	Less: cost of goods sold	7b	
7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	
9	Total revenue Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	144,514.
10	Grants and similar amounts paid (list in Schedule O)	10	16,000.
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	37,950.
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	3,736
16	Other expenses (describe in Schedule O)	16	58,169.
17	Total expenses Add lines 10 through 16	17	115,855.
18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	28,659.
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	56,810.
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	85,469.



LHA For Paperwork Reduction Act Notice, see the separate instructions

Form 990-EZ (2019)

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	54,710.	22	85,469.
23 Land and buildings		23	
24 Other assets (describe in Schedule O) See Schedule O	2,100.	24	0.
25 Total assets	56,810.	25	85,469.
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)	56,810.	27	85,469.

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**
(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

What is the organization's primary exempt purpose? See Schedule O
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.

28 Professionalism of the roofing and sheet metal industry		
(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
Ian Bick				
Director	1.00	0.	0.	0.
Jarrett Eidell				
Director	1.00	0.	0.	0.
Jordan Bradford				
Director	1.00	0.	0.	0.
Ron Heath				
Director	1.00	0.	0.	0.
Wes Riemenschneider				
Director	1.00	0.	0.	0.
Brandon Till				
Director	1.00	0.	0.	0.
Josh King				
Director	1.00	0.	0.	0.
Brent Randall				
Director	1.00	0.	0.	0.
Craig Turner				
Director	1.00	0.	0.	0.
Edwin Delcarmen				
Director	1.00	0.	0.	0.
Dan Hollis				
Director	1.00	0.	0.	0.
Cory Tibbs				
Director	1.00	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 Sch. 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)?		☒
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	N/A	
35c 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	0	
37b 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?		☒
38b If "Yes," complete Schedule L, Part II, and enter the total amount involved	N/A	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	N/A	
b Gross receipts, included on line 9, for public use of club facilities	N/A	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911: <u>N/A</u> , section 4912: <u>N/A</u> , section 4955: <u>N/A</u>		
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	N/A	
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization	N/A	
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		☒
41 List the states with which a copy of this return is filed: <u>GA</u>		
42a The organization's books are in care of: <u>The Organization</u> Telephone no: <u>770-615-3751</u> Located at: <u>4335 Creek Park Drive, No. 106, Suwanee, GA</u> ZIP + 4: <u>30024</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)		☒
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: _____		☒
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: <u>43</u> N/A		
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)?		☒
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.		

(Form 990 or 990-EZ)

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ

► Go to www.irs.gov/Form990 for instructions and the latest information

Name of the organization Georgia Roofing Contractors
Association Inc.

Employer identification number
58-0705184

Part I

Fundraising Activities

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In person solicitations
e ☐ Solicitation of non government grants
f ☐ Solicitation of government grants
g ☒ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ **Yes**☐ No

- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

[illegible]**Total**

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		Golf Tournament (event type)	Pheasant Hunt (event type)	None (total number)	
Revenue	1 Gross receipts	34,371.	9,570.		43,941.
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	34,371.	9,570.		43,941.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	13,511.	6,632.		20,143.
	10 Direct expense summary Add lines 4 through 9 in column (d)				20,143.
	11 Net income summary Subtract line 10 from line 3, column (d)				23,798.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue				
1 Gross revenue				
Direct Expenses	2 Cash prizes			
	3 Noncash prizes			
	4 Rent/facility costs			
	5 Other direct expenses			
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No
7 Direct expense summary Add lines 2 through 5 in column (d)				
8 Net gaming income summary Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? ☐ Yes ☒ No
If "Yes," complete Schedule C, Part I

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 Sch. C, Part II ☐ Yes ☐ No
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E ☐ Yes ☐ No
49a Did the organization make any transfers to an exempt non-charitable related organization? ☐ Yes ☐ No
b If "Yes," was the related organization a section 527 organization? ☐ 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
N/A				

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" N/A

(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: Matt Gore Date: 8/6/2020
Type or print name and title: Matt Gore, Executive Director

Paid Preparer Use Only
Print/Type preparer's name: Lois S. Lazenby Preparer's signature: Lois S. Lazenby Date: 7-31-20 Check ☐ if self-employed PTIN: P00295161
Firm's name: Mersereau, Lazenby & Rockas, LLC Firm's EIN: 58-2115374
Firm's address: 3469 Lawrenceville-Suwanee Rd. Phone no: 770-614-6800
Suwanee, GA 30024

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► _____

Address ► _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

- b If 'Yes,' enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____
- c If 'Yes,' enter name and address of the third party

Name ► _____

Address ► _____

16 Gaming manager information

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV	Supplemental Information <i>(continued)</i>
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[illegible]

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

2019

Open to Public
Inspection

Name of the organization	Georgia Roofing Contractors Association, Inc.	Employer identification number	58-0705184
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Form 990-EZ, Part I, Line 4, Other Investment Income

Description of Property	Amount
Interest	4.

Form 990-EZ, Part I, Line 16, Other Expenses

Description of Other Expenses	Amount
Bank charges	3,726.
Summer Convention	43,191.
Insurance	1,504
Meetings/Special Events	3,690.
Miscellaneous	2,423
Website	1,680.
Staff Travel	1,642.
Voluntary License Expense	313.
Total to Form 990-EZ, line 16	58,169.

Form 990-EZ, Part II, Line 24, Other Assets

Description	Beg. of Year	End of Year
Accounts Receivable	2,100.	0.

Form 990-EZ, Part III, Primary Exempt Purpose - Promote professionalism in
the roofing industry.

Form 990-EZ, Part V, Information Regarding Personal Benefit Contracts

The organization did not, during the year, receive any funds, directly,
or indirectly, to pay premiums on a personal benefit contract.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ

Schedule O (Form 990 or 990-EZ) (2019)

932211 09-06-19

Name of the organization Georgia Roofing Contractors
Association, Inc.

Employer identification number
58-0705184

The organization, did not, during the year, pay any premiums, directly,

or indirectly, on a personal benefit contract,

Employer identification number
58-0705184

[illegible]

STATE OF GEORGIA

Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr Dr.

Atlanta, Georgia 30334-1530

CERTIFICATE OF AMENDMENT

NAME CHANGE

I, **Brad Raffensperger**, the Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that

**THE ROOFING & SHEET METAL CONTRACTORS' ASSOCIATION OF GEORGIA,
INC.**

a Domestic Nonprofit Corporation

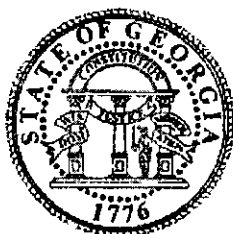
has filed articles/certificate of amendment in the Office of the Secretary of State on 02/27/2020 changing its name to

Georgia Roofing Contractors Association, Inc.

a Domestic Nonprofit Corporation

and has paid the required fees as provided by Title 14 of the Official Code of Georgia Annotated Attached hereto is a true and correct copy of said articles/ certificate of amendment

WITNESS my hand and official seal in the City of Atlanta
and the State of Georgia on 03/05/2020



Brad Raffensperger

**Brad Raffensperger
Secretary of State**

ARTICLES OF AMENDMENT

Electronically Filed
Secretary of State
Filing Date 2/27/2020 1 29 46 PM

Business Name THE ROOFING & SHEET METAL CONTRACTORS' ASSOCIATION OF
GEORGIA, INC
Control Number 0X07757

The entity hereby adopts an amendment to change its name to the following new business name

New Business Name Georgia Roofing Contractors Association, Inc
Effective Date 02/27/2020

The date of the adoption of the amendment was 02/19/2020

The amendment was adopted by the board of directors
Without member approval as member approval was not required

The date of the adoption of the amendment was 02/19/2020

The undersigned does hereby certify that a request for publication of a notice of the filing of articles of amendment to change the corporation's name along with the publication fee of \$40.00 has been forwarded to the legal organ of the county of the registered office as requested by O C G A 14-3-1005.1

Authorizer Signature Scott Calhoun

Authorizer Title Attorney In Fact