

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**2012**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2012 calendar year, or tax year beginning** , 2012, and ending , 20

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C Name of organization** **PROFESSIONAL DISC GOLF ASSOCIATION**  
 Doing Business As  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**3828 DOGWOOD LANE**  
 City, town or post office, state, and ZIP code  
**APPLING, GA 30802**

**D Employer identification no.**  
**58-1741290**

**E Telephone number**  
**(706) 261-6342**

**G Gross receipts \$**  
**1,948,698**

**F Name and address of principal officer:**

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included? if "No," attach a list. (see instructions)  Yes  No  
**H(c)** Group exemption number

**I Tax-exempt status:**  501(c)(3)  501(c) ( 4 ) (insert no.)  4947(a)(1) or  527

**J Website:** **www.pdga.com**

**K Form of organization:**  Corporation  Trust  Association  Other

**L Year of formation:** **1976** **M State of legal domicile:** **CO**

**Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>PROMOTE THE SPIRIT AND ENJOYMENT OF DISC GOLF TO THE GENERAL PUBLIC</b>	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a) <b>3</b> <b>7</b>
	4	Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b> <b>7</b>
	5	Total number of individuals employed in calendar year 2012 (Part V, line 2a) <b>5</b> <b>9</b>
	6	Total number of volunteers (estimate if necessary) <b>6</b> <b>2,100</b>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 <b>7a</b> <b>0</b>
	7b	Net unrelated business taxable income from Form 990-T, line 34 <b>7b</b> <b>0</b>
<b>Revenue</b>	8	Contributions and grants (Part VIII, line 1h) <b>0</b>
	9	Program service revenue (Part VIII, line 2g) <b>1,530,447</b> <b>1,947,969</b>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>1,610</b> <b>729</b>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>0</b>
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>1,532,057</b> <b>1,948,698</b>
<b>Expenses</b>	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>0</b>
	14	Benefits paid to or for members (Part IX, column (A), line 4) <b>0</b>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>314,276</b> <b>441,220</b>
	16a	Professional fundraising fees (Part IX, column (A), line 11e) <b>0</b>
	b	Total fundraising expenses (Part IX, column (D), line 25) <b>0</b>
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>1,155,653</b> <b>1,532,194</b>
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>1,469,929</b> <b>1,973,414</b>
19	Revenue less expenses. Subtract line 18 from line 12 <b>62,128</b> <b>(24,716)</b>	
<b>Fund Balances or Net Assets or</b>	20	Total assets (Part X, line 16) <b>958,514</b> <b>949,658</b>
	21	Total liabilities (Part X, line 26) <b>265,814</b> <b>281,674</b>
	22	Net assets or fund balances. Subtract line 21 from line 20 <b>692,700</b> <b>667,984</b>

**Part II Signature Block**

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**

**BRIAN GRAHAM**  
Signature of officer Date

**BRIAN GRAHAM, DIRECTOR**  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date Check  if PTIN self-employed **P00158969**

**MICHAEL SALAZAR CPA MICHAEL SALAZAR CPA 11-07-2013**

Firm's name **MICHAEL P SALAZAR CPA PC** Firm's EIN

Firm's address **3604 WHEELER ROAD STE B AUGUSTA GA 30909** Phone no. **706-863-6228**

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**For Paperwork Reduction Act Notice, see the separate instructions.**

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

PROMOTE THE SPIRIT AND ENJOYMENT OF DISC GOLF TO THE GENERAL PUBLIC

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 1,482,056 including grants of \$ ) (Revenue \$ )

PROMOTE THE SPIRIT AND ENJOYMENT OF DISC GOLF TO THE GENERAL PUBLIC, CITY COUNCILS, SCHOOLS AND MEMBERS. WITH 18,089 ACTIVE MEMBERS. NEWSLETTER PUBLISHED 4 TIMES ANNUALLY. PROVIDE WORLD WIDE TOURNAMENTS.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,482,056

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .		X
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		X
4	<b>Section 501(c)(3) organizations.</b> 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 . . . . .		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III . . . . .		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
14a	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .	X	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV . . . . .		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV . . . . .		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . .		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		

**Part IV Checklist of Required Schedules** (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2		X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 1a through 14b regarding Form 1096, Form W-2G, backup withholding, foreign accounts, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: BRIAN GRAHAM, EXEC DIR (706) 261-6342 3828 DOGWOOD LANE Appling, GA 30802-3012

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		I ndividual trustee	I nstitutional trustee	O fficer	K ey employee	H ighest compensated employee	F ormer			
(1) <b>AVERY JENKINS BOARD MEMBER</b>	2.00	X					0	0	0	
(2) <b>KAROLYN O' CULL BOARD MEMBER</b>	2.00	X					0	0	0	
(3) <b>KEVIN MCCOY BOARD MEMBER</b>	2.00	X					0	0	0	
(4) <b>PETER SHIVE SECRETARY</b>	4.00	X		X			0	0	0	
(5) <b>REBECCA DUFFY PRESIDENT</b>	6.00	X		X			0	0	0	
(6) <b>RICK ROTHSTEIN VICE PRESIDENT</b>	4.00	X		X			0	0	0	
(7) <b>ROBERT DECKER CPA TREASURER</b>	4.00	X		X			0	0	0	
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual director	Individual trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							0	0	0	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization



**Part VIII Statement of Revenue**

Check if Schedule O contains a response to any question in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>			
	<b>b</b> Membership dues . . . . .	<b>1b</b>			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>			
	<b>d</b> Related organizations . . . . .	<b>1d</b>			
	<b>e</b> Government grants (contributions) . .	<b>1e</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>			
	<b>g</b> Noncash contributions included in lines 1a-1f: \$				
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶				
<b>Program Service Revenue</b>	<b>2a DUES AND MEMBERSHIP FEE</b>	<b>Business Code</b> 711300	1,032,295	1,032,295	
	<b>b TOURNAMENT EVENTS</b>	711300	708,915	708,915	
	<b>c MERCHANDISE</b>	711300	115,894	115,894	
	<b>d SPONSORS</b>	711300	89,877	89,877	
	<b>e OTHER</b>	711300	988	988	
	<b>f</b> All other program service revenue . . . . .				
	<b>g Total.</b> Add lines 2a-2f . . . . . ▶		1,947,969		
	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		729		729
<b>4</b> Income from investment of tax-exempt bond proceeds . . . ▶					
<b>5</b> Royalties . . . . . ▶					
<b>Other Revenue</b>	<b>6a</b> Gross rents . . . . .	(i) Real (ii) Personal			
	<b>b</b> Less: rental expenses . . . . .				
	<b>c</b> Rental income or (loss) . . . . .				
	<b>d</b> Net rental income or (loss) . . . . . ▶				
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	<b>b</b> Less: cost or other basis and sales expenses . . . . .				
	<b>c</b> Gain or (loss) . . . . .				
	<b>d</b> Net gain or (loss) . . . . . ▶				
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . . <b>a</b>				
	<b>b</b> Less: direct expenses . . . . . <b>b</b>				
	<b>c</b> Net income or (loss) from fundraising events . . . . . ▶				
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . . <b>a</b>				
	<b>b</b> Less: direct expenses . . . . . <b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities . . . . . ▶				
	<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b>				
	<b>b</b> Less: cost of goods sold . . . . . <b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory . . . . . ▶				
	Miscellaneous Revenue		<b>Business Code</b>		
<b>11a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> All other revenue . . . . .					
<b>e Total.</b> Add lines 11a-11d . . . . . ▶					
<b>12 Total revenue.</b> See instructions . . . . . ▶		1,948,698	1,947,969	0	729

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	359,062	179,531	179,531	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	82,158	41,079	41,079	
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal	60,923		60,923	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	117,556	117,556		
13 Office expenses	13,778	2,756	11,022	
14 Information technology				
15 Royalties				
16 Occupancy	40,825	32,660	8,165	
17 Travel	11,940	4,401	7,539	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	28,964	14,482	14,482	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	28,398	14,199	14,199	
23 Insurance	26,948	26,948		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>POSTAGE AND SHIPPING</b>	9,406	7,525	1,881	
b <b>TELEPHONE AND COMMUNICATIONS</b>	24,790	12,395	12,395	
c <b>MEMBER SUPPLIES AND MAILINGS</b>	178,365	178,365		
d <b>INTERNET TECHNOLOGY</b>	226,842	113,421	113,421	
e All other expenses	763,459	736,738	26,721	
25 <b>Total functional expenses.</b> Add lines 1 through 24e	1,973,414	1,482,056	491,358	0
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response to any question in this Part X

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	444,783	<b>1</b>	329,652
	<b>2</b> Savings and temporary cash investments	170,793	<b>2</b>	129,147
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	
	<b>4</b> Accounts receivable, net	204,379	<b>4</b>	345,524
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4985(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use	59,491	<b>8</b>	78,503
	<b>9</b> Prepaid expenses and deferred charges	29,435	<b>9</b>	20,800
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 128,669		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 82,637	49,633	<b>10c</b> 46,032
	<b>11</b> Investments - publicly traded securities		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)		958,514	<b>16</b>	949,658
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	52,122	<b>17</b>	60,343
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	213,692	<b>19</b>	221,331
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		<b>25</b>		
<b>26 Total liabilities.</b> Add lines 17 through 25		265,814	<b>26</b>	281,674
<b>Net Assets of Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	692,700	<b>27</b>	667,984
	<b>28</b> Temporarily restricted net assets		<b>28</b>	
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>		
<b>33</b> Total net assets or fund balances	692,700	<b>33</b>	667,984	
<b>34</b> Total liabilities and net assets/fund balances	958,514	<b>34</b>	949,658	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	1,948,698
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,973,414
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	(24,716)
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	692,700
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	667,984

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		X
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2012

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

Name of the organization

Employer identification number

PROFESSIONAL DISC GOLF ASSOCIATION

58-1741290

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for totals, 5-6 for yes/no questions.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Form with multiple rows for questions 1-9 regarding conservation easements, including checkboxes and a table for 'Held at the End of the Tax Year'.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Form with rows 1a-1b and 2a-2b for reporting on art and historical treasures, including dollar amounts.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance			7,349	4,695	10,233
b Contributions			1,704	2,654	10,958
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					15,400
f Administrative expenses					1,096
g End of year balance			9,053	7,349	4,695

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %
  - b Permanent endowment ▶ \_\_\_\_\_ %
  - c Temporarily restricted endowment ▶ \_\_\_\_\_ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) unrelated organizations   | 3a(i)  | X  |
| (ii) related organizations  | 3a(ii) | X  |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b     | X  |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	128,669		82,637	46,032
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				46,032

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
(I) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
(10) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
(10) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
(10) _____		
(11) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

<b>Part XI</b>		<b>Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>	
<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	<b>1,948,698</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	<b>1,948,698</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	<b>1,948,698</b>

<b>Part XII</b>		<b>Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>	
<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	<b>1,973,414</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	<b>1,973,414</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	<b>1,973,414</b>

**Part XIII Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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**Schedule F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2012**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

- ▶ Complete if the organization answered "Yes" to Form 990,  
Part IV, line 14b, 15, or 16.
- ▶ Attach to Form 990. ▶ See separate instructions.

Employer identification number  
**58-1741290**

**PROFESSIONAL DISC GOLF ASSOCIATION**

**Part I** General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

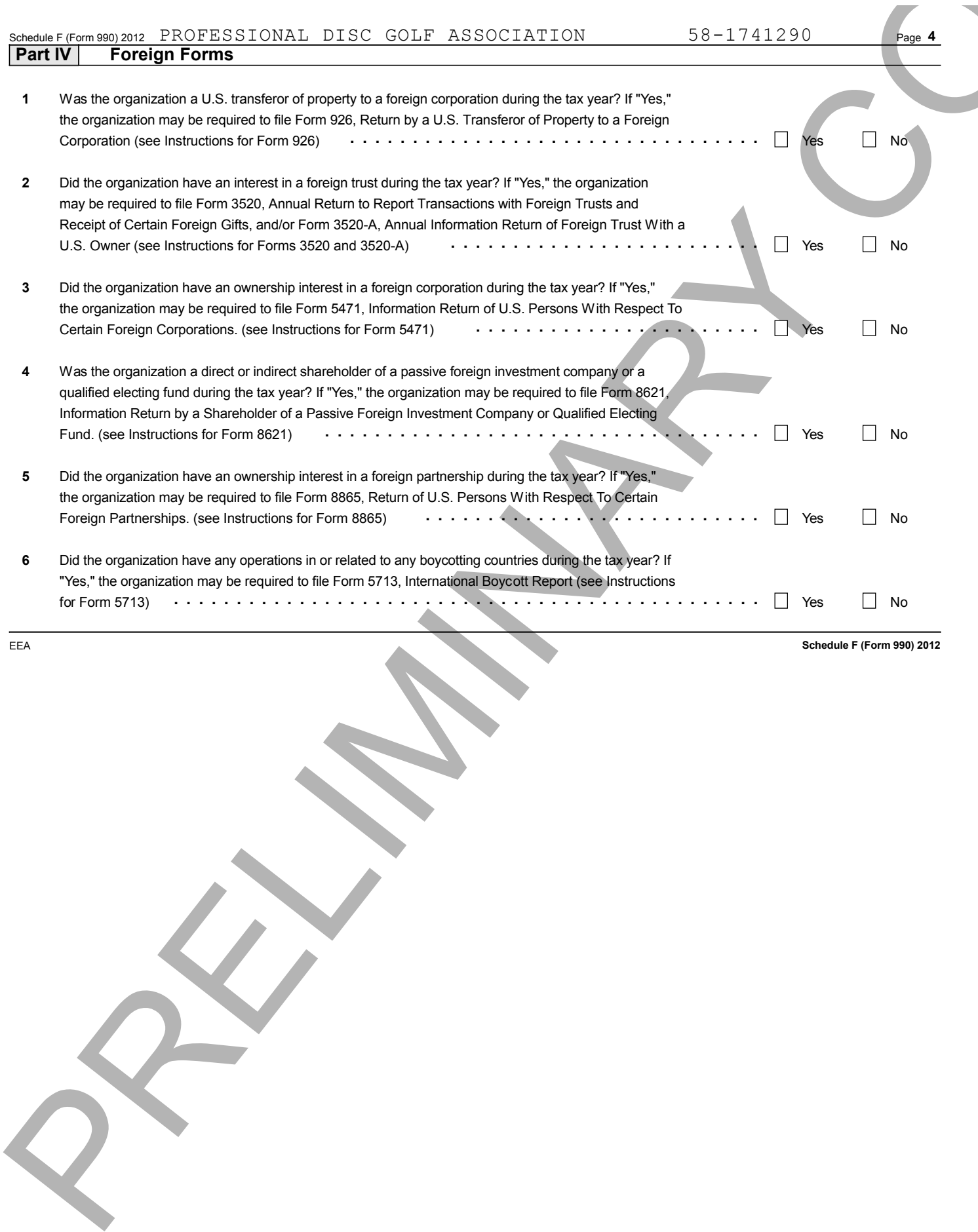
**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
Europe (including (1)Iceland and Greenland)		2	Program services	Admin maintenance	11,129
North America (Not (2)the United States)			Program services	Admin maintenance	8,839
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3a</b> Sub-total . . . . .		2			19,968
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c</b> <b>Totals</b> (add lines 3a and 3b)		2			19,968

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926) . . . . .  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A) . . . . .  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471) . . . . .  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621) . . . . .  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865) . . . . .  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713) . . . . .  Yes  No



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

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2012**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

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.

PROFESSIONAL DISC GOLF ASSOCIATION

Employer identification number

58-1741290

**01. Members or stockholder classes and rights (Part VI, line 6)**

THE ORGANIZATION WITH 18,089 MEMBERS. MEMBERSHIP IS OPEN TO ANYONE BY FILLING OUT AN APPLICATION AND PAYING THE REQUIRED DUES. DETAILS CAN BE VIEWED AT [HTTP://WWW.PDGA.COM/JOIN](http://www.pdga.com/join).

**02. Member election for additional members (Part VI, line 7a)**

THE ORGANIZATION ELECTS ITS GOVERNING BOARD IN A GENERAL ELECTION WHERE ALL MEMBERS HAVE A VOTE. THE ELECTION IS AN ONLINE ELECTION. DETAILS OF THE PROCESS CAN BE VIEWED AT [HTTP://WWW.PDGA.COM/CALL-FOR-CANDIDATES](http://www.pdga.com/call-for-candidates).

**03. Governing body meeting documentation (Part VI, line 8a)**

COMMITTEES DO NOT PUBLICLY DOCUMENT THEIR MEETINGS. EACH COMMITTEE DOES HAVE A YAHOO GROUP ONLINE TO UPDATE THEIR INFORMATION.

**04. Committee meeting documentation (Part VI, line 8b)**

COMMITTEES DO NOT HAVE THE AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

**05. Form 990 governing body review (Part VI, line 11)**

THE ORGANIZATION RECEIVES A DRAFT COPY OF THE FORMS PRIOR TO ISSUANCE. THEY ARE REVIEWED IN DETAIL BY THE EXECUTIVE DIRECTOR AND THE TREASURER, A CPA IN PUBLIC PRACTICE WHO HAS EXPERIENCE IN NON PROFIT REPORTING, PRIOR TO BEING FINALIZED.

**06. Conflict of interest policy compliance (Part VI, line 12c)**

THERE IS AN ANNUAL REVIEW AND UPDATING BY BOARD MEMBERS AS REQUIRED.

Name of the organization

Employer identification number

PROFESSIONAL DISC GOLF ASSOCIATION

58-1741290

07. CEO, executive director, top management comp (Part VI, line 15a)

THE BOARD OF DIRECTORS DOES AN ANNUAL REVIEW OF ALL SALARIES DURING THE BUDGET REVIEW PROCESS.

08. Governing documents, etc, available to public (Part VI, line 19)

ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE THROUGH THE ORGANIZATION'S WEBSITE.

09. List of other expenses (Part IX, line 24e)

MERCHANDISE AND MEMBER SERVICE - \$314,335

PDGA TOURNAMENT AND EVENTS - \$370,861

CONTRACT LABOR - \$47,541

BAD DEBT EXPENSE - \$4,000

10. General explanation attachment

Part XII-Line 2c - Financial Statements and Reporting

THE ORGANIZATION RECEIVES A DRAFT COPY OF THE FORMS PRIOR TO ISSUANCE. THEY ARE REVIEWED IN DETAIL BY THE EXECUTIVE DIRECTOR AND THE TREASURER, A CPA IN PUBLIC PRACTICE WHO HAS EXPERIENCE IN NON PROFIT REPORTING, PRIOR TO BEING FINALIZED.

Name(s) as shown on return

FEIN

PROFESSIONAL DISC GOLF ASSOCIATION

58-1741290

**Description****Amount**

MERCHANDISE AND MEMBER SERVICE	\$ 314,335
PDGA TOURNAMENTS AND EVENTS	370,861
CONTRACT LABOR	47,541
BAD DEBT EXPENSE	4,000
ROUNDING	1
<b>Total:</b>	<b>\$ 736,738</b>

**Description****Amount**

TRAINING	\$ 2,614
CHARITABLE DONATIONS	1,987
DUES AND SUBSCRIPTIONS	849
MISCELLANEOUS EXPENSES	21,271
<b>Total:</b>	<b>\$ 26,721</b>

# Depreciation and Amortization

## (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

▶ See separate instructions.      ▶ Attach to your tax return.

Attachment  
Sequence No. **179**

PROFESSIONAL DISC GOLF ASSOCIATI

Business or activity to which this form relates  
FORM 990 - 1

Identifying number  
58-1741290

### Part I Election To Expense Certain Property Under Section 179

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions) . . . . .	1	
2	Total cost of section 179 property placed in service (see instructions) . . . . .	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29 . . . . .	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562 . . . . .	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶ . . . . .	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

### Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . .	14	
15	Property subject to section 168(f)(1) election . . . . .	15	
16	Other depreciation (including ACRS) . . . . .	16	23,102

### Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

#### Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012 . . . . .	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/> . . . . .		

#### Section B - Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		27,332	5	HY	SL	2,733
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

#### Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year		40 yrs.	MM	S/L	

### Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28 . . . . .	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions . . . . .	22	25,835
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	23	

**For Paperwork Reduction Act Notice, see separate instructions.**

Form **8868**

(Rev. January 2013)

Department of the Treasury  
Internal Revenue Service

# Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>PROFESSIONAL DISC GOLF ASSOCIATION</b>	Employer identification number (EIN) or <b>58-1741290</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>3828 DOGWOOD LANE</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>APPLING, GA 30802</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ▶ **BRIAN GRAHAM 3828 DOGWOOD LANE Appling, GA 30802**

Telephone No. ▶ **706-261-6342** FAX No. ▶ \_\_\_\_\_

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach

a list with the names and EINs of all members the extension is for.

- I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **08-15**, 20 **13**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
  - ▶  calendar year 20 **12** or
  - ▶  tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.
- If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**For Privacy Act and Paperwork Reduction Act Notice, see Instructions.**

Form **8868** (Rev. 1-2013)





\* Item was disposed  
of during current year.

## Depreciation Detail Listing

**2012**

Program Services  
For your records only

PAGE 1

Name(s) as shown on return

Social security number/EIN

**PROFESSIONAL DISC GOLF ASSOCIATION**

**58-1741290**

No.	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr.	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
1	COMPUTER & RELATED	19960101	800		100.00		800	5		0		640			
2	COMPUTER & RELATED	19980101	800		100.00		800	5		0		640			
3	COMPUTER & RELATED	19990101	2,700		100.00		2,700	5		0		2,160			
4	COMPUTER & RELATED	20020101	2,700		100.00		2,700	5		0		2,325			
5	COMPUTER & RELATED	20030101	1,000		100.00		1,000	5		0		1,000			
6	COMPUTER & RELATED	20040101	4,500		100.00		4,500	5		0		4,500			
7	COMPUTER & RELATED	20050101	4,830		100.00		4,830	5		0		4,380			
8	COMPUTER & RELATED	20060101	4,467		100.00		4,467	5		0		4,467			
9	EQUIPMENT	20070101	38,507		100.00		38,507	5	SL HY	20	7,701	33,464			7,701
10	EQUIPMENT	20080101	6,803		100.00		6,803	5	SL HY	20	1,361	2,381			1,361
11	EQUIPMENT	20090101	24,753		100.00		24,753	5	SL HY	20	4,951	14,050			4,951
12	EQUIPMENT	20100101	17,053		100.00		17,053	5	SL HY	20	3,411	10,233			3,411
13	OTHER OFFICE ASSETS	19990101	300		100.00		300	7		0		172			
14	OTHER OFFICE ASSETS	20040101	1,250		100.00		1,250	7		0		1,250			
15	OTHER OFFICE ASSETS	20050101	1,780		100.00		1,780	7	SL HY	14.286		1,780			
16	OTHER OFFICE ASSETS	20060101	2,889		100.00		2,889	7	SL HY	14.286	99	2,889			
17	COURSE EQUIPMENT ASSE	20050101	397		100.00		397	3		0		397			
18	COURSE EQUIPMENT ASSE	20060101	1,039		100.00		1,039	3		0		1,039			
19	PDGA TOUR ASSETS	20050101	300		100.00		300	7	SL HY	14.286		300			
20	PDGA TOUR ASSETS	20060101	753		100.00		753	7	SL HY	14.286		753			
21	EQUIPMENT	20110101	27,897		100.00		27,897	5	SL HY	20	5,579	13,133			5,579
22	EQUIPMENT	20120101	27,332		100.00		27,332	5	SL HY	10	2,733	2,733			2,733
<b>Totals</b>			<b>172,850</b>				<b>172,850</b>				<b>25,835</b>	<b>104,686</b>			<b>25,736</b>

Land Amount  
Net Depreciable Cost

172,850

ST ADJ:

99

# Depreciation Detail Listing

2012

STATE Program Services

PAGE 1

For your records only

Name(s) as shown on return

Social security number/EIN

PROFESSIONAL DISC GOLF ASSOCIATION

58-1741290

No.	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr.	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
1	COMPUTER & RELATED	19960101	800		100.00		800	5		0		640			
2	COMPUTER & RELATED	19980101	800		100.00		800	5		0		640			
3	COMPUTER & RELATED	19990101	2,700		100.00		2,700	5		0		2,160			
4	COMPUTER & RELATED	20020101	2,700		100.00		2,700	5		0		2,325			
5	COMPUTER & RELATED	20030101	1,000		100.00		1,000	5		0		1,000			
6	COMPUTER & RELATED	20040101	4,500		100.00		4,500	5		0		4,500			
7	COMPUTER & RELATED	20050101	4,830		100.00		4,830	5		0		4,380			
8	COMPUTER & RELATED	20060101	4,467		100.00		4,467	5		0		4,467			
9	EQUIPMENT	20070101	38,507		100.00	0	38,507	5	SL HY	20	7,701	33,464	0		
10	EQUIPMENT	20080101	6,803		100.00	0	6,803	5	SL HY	20	1,361	3,402	0		
11	EQUIPMENT	20090101	24,753		100.00	0	24,753	5	SL HY	20	4,951	15,968	0		
12	EQUIPMENT	20100101	17,053		100.00	0	17,053	5	SL HY	20	3,411	10,233	0		
13	OTHER OFFICE ASSETS	19990101	300		100.00		300	7		0		172			
14	OTHER OFFICE ASSETS	20040101	1,250		100.00		1,250	7		0		1,250			
15	OTHER OFFICE ASSETS	20050101	1,780		100.00	0	1,780	7	SL HY	14.286		1,780	0		
16	OTHER OFFICE ASSETS	20060101	2,889		100.00	0	2,889	7	SL HY	14.286		2,889	0		
17	COURSE EQUIPMENT ASSE	20050101	397		100.00		397	3		0		397			
18	COURSE EQUIPMENT ASSE	20060101	1,039		100.00		1,039	3		0		1,039			
19	PDGA TOUR ASSETS	20050101	300		100.00	0	300	7	SL HY	14.286		300	0		
20	PDGA TOUR ASSETS	20060101	753		100.00	0	753	7	SL HY	14.286		753	0		
21	EQUIPMENT	20110101	27,897		100.00	0	27,897	5	SL HY	20	5,579	13,133	0		
22	EQUIPMENT	20120101	27,332		100.00		27,332	5	SL HY	10	2,733	2,733			
<b>Totals</b>			<b>172,850</b>			<b>0</b>	<b>172,850</b>				<b>25,736</b>	<b>107,625</b>	<b>0</b>		

Land Amount  
Net Depreciable Cost

172,850

ST ADJ:

Next Year's Depreciation

2012

Name								FEIN
PROFESSIONAL DISC GOLF ASSOCIATION								58-1741290
Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction	
PRG	1	COMPUTER & RELATED	19960101	800	SL	5	160	
PRG	1	COMPUTER & RELATED	19980101	800	SL	5	160	
PRG	1	COMPUTER & RELATED	19990101	2,700	SL	5	540	
PRG	1	COMPUTER & RELATED	20020101	2,700	SL	5	375	
PRG	1	COMPUTER & RELATED	20030101	1,000	SL	5		
PRG	1	COMPUTER & RELATED	20040101	4,500	SL	5		
PRG	1	COMPUTER & RELATED	20050101	4,830	SL	5	450	
PRG	1	COMPUTER & RELATED	20060101	4,467	SL	5		
PRG	1	EQUIPMENT	20070101	38,507	SL	5	5,043	
PRG	1	EQUIPMENT	20080101	6,803	SL	5	1,361	
PRG	1	EQUIPMENT	20090101	24,753	SL	5	4,951	
PRG	1	EQUIPMENT	20100101	17,053	SL	5	3,411	
PRG	1	OTHER OFFICE ASSETS	19990101	300	SL	7	43	
PRG	1	OTHER OFFICE ASSETS	20040101	1,250	SL	7		
PRG	1	OTHER OFFICE ASSETS	20050101	1,780	SL	7		
PRG	1	OTHER OFFICE ASSETS	20060101	2,889	SL	7		
PRG	1	COURSE EQUIPMENT ASSETS	20050101	397	SL	3		
PRG	1	COURSE EQUIPMENT ASSETS	20060101	1,039	SL	3		
PRG	1	PDGA TOUR ASSETS	20050101	300	SL	7		
PRG	1	PDGA TOUR ASSETS	20060101	753	SL	7		
PRG	1	EQUIPMENT	20110101	27,897	SL	5	5,579	
PRG	1	EQUIPMENT	20120101	27,332	SL	5	5,466	
		TOTAL					27,539	

**TAX COMPUTATION WORKSHEET FOR TAX EXEMPT UBI**

**2012**

Name(s) shown on return  
 PROFESSIONAL DISC GOLF ASSOCIATION

Identifying Number  
 58-1741290

LOWER END OF BRACKET	UPPER END OF BRACKET	TAX RATE	INCOME IN BRACKET	INCOME TAX BY BRACKET
0	50,000	15 %		
50,000	75,000	25 %		
75,000	100,000	34 %		
100,000	335,000	39 %		
335,000	10,000,000	34 %		
10,000,000	15,000,000	35 %		
15,000,000	18,333,333	38 %		
18,333,333	AND UP	35 %		
<b>TOTALS</b>				

**TAX COMPUTATION FOR CONTROLLED GROUPS**

50,000 BRACKET	15 %		
25,000 BRACKET	25 %		
9,925,000 BRACKET	34 %		
ADD'L 5% TAX AMOUNT	100 %		
ADD'L 3% TAX AMOUNT	100 %		
10,000,000 + BRACKET	35 %		
<b>TOTALS</b>			

**TAX COMPUTATION FOR TRUST**

Lower End	Upper End	Tax Rate	Income in Bracket	Income Tax by Bracket
0	2,400	15%		
2,400	5,600	25%		
5,600	8,500	28%		
8,500	11,650	33%		
11,650	AND UP	35%		
<b>TOTALS</b>				