990 Form

# **Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Open to Public

Inspection

255,525.

255,525.

0.

End of Year

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

Do not enter social security numbers on this form as it may be made public

Department of the Treasur Internal Revenue Service

alon	dar voar or tax voar beginning	10/01	2015 and ending	0.0
y	Information about Form 990	and its instru	ctions is at www.irs.gov/form990.	
v			no form do fermaj se mado publici	

A F	or the	e 2015 calendar year, or tax year beginning 10/01, 2015, an	d ending		09/3	0, 20	16	
		C Name of organization	-	D Employer ide				
Bc	heck if app	BARNEGAT BAY YACHT RACING ASSOCIATION		22-604	9570			
Х	Addres: change							
	Name o	Number and street (or D.O. bey if mail is not delivered to street address)	om/suite	E Telephone nu	mber			
	Initial r	eturn PO BOX 5422		()	-			
	Final re termina							
	Amend			G Gross receipts	s \$		56,	,509
	Applica			H(a) Is this a grou		-	Yes	XN
	- ponding	PO BOX 5422 TOMS RIVER, NJ 08754		subordinates H(b) Are all subord		d?	Yes	<b>۱</b>
I	Tax-exe	mpt status: X 501(c)(3) 501(c) ( ) ◀ (insert no.) 4947(a)(1) or	527	lf "No," attac	ch a list. (se	e instruc	tions)	
J	Website	e: ▶ WWW.BBYRA.ORG		H(c) Group exem	ption numbe	er 🕨		
ĸ	Form of	forganization: X Corporation Trust Association Other ►	L Year of format	tion: 1990 <b>M</b>	State of le	egal dor	nicile:	NJ
Pa	art I	Summary						
		Briefly describe the organization's mission or most significant activities: TO DEVEL	OP AMATEU	R ATHLETE	S ON Z	A NA	TION	JAL
ė		AND INTERNATIONAL LEVELS FOR THE SPORT OF SAILBOAT		IT SERVCE				
anc	-	14 MEMBER YACHT CLUBS ON BARNEGAT BAY NJ AND ASSIST	'S LOCAL Y	ACHT CLUB	S			
/ern	2 (	Check this box  ightarrow if the organization discontinued its operations or disposed of	 more than 25%	of its net assets	 S.			
Activities & Governance	3 1	Number of voting members of the governing body (Part VI, line 1a)			3			14
8	4	Number of independent voting members of the governing body (Part VI, line 1b)			4			14
ties		Total number of individuals employed in calendar year 2015 (Part V, line 2a)			5			0
ť		Total number of volunteers (estimate if necessary)			6			150
A	7a <sup>-</sup>	Total unrelated business revenue from Part VIII, column (C), line 12			7a			0
		Net unrelated business taxable income from Form 990-T, line 34			7b			0
				Prior Year	·	Curr	ent Ye	ear
<b>a</b>	8 (	Contributions and grants (Part VIII, line 1h)		33,46	57.		31,	300
nue		Program service revenue (Part VIII, line 2g)		20,04	6.		24,	317
Revenue	<b>10</b> I	nvestment income (Part VIII, column (A), lines 3, 4, and 7d)		2	26.			21
Ř		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-57,88	37.			436
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		-4,34	8.		56,	074
	13 (	Grants and similar amounts paid (Part IX, column (A), lines 1-3)			0.			0
		Benefits paid to or for members (Part IX, column (A), line 4)			0.			0
ŝ		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)			0.			0
nse		Professional fundraising fees (Part IX, column (A), line 11e)			0.			0
Expenses	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0						
Ш		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		135,66	3.		128,	790
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		135,66	3.		128,	790
		Revenue less expenses. Subtract line 18 from line 12		-140,01	1.		-72,	716

Net Assets or Fund Balances 20 Total assets (Part X, line 16) Total liabilities (Part X, line 26) 21 22 Net assets or fund balances. Subtract line 21 from line 20.

Signature Block Part II

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.

Revenue less expenses. Subtract line 18 from line 12

. . . . . . . .

				03/27/	2017				
Sign	Signature of officer			Date					
Here	TIM FARANETTA	TREASURE	R						
	Type or print name and title								
	Print/Type preparer's name	Preparer's signature	Date	Check if	PTIN				
	HEIDI L DREYFUSS	deide L' Dreypros	03/27/2017	self-employed	P00058263	3			
Preparer Use Only	Firm's name ►WILKIN & GUTTENPL			Firm's EIN ► 22-	2612018				
	Firm's address ▶1200 TICES LANE E	AST BRUNSWICK, NJ 08816		Phone no. 732	2-846-3000				
May the I	RS discuss this return with the preparer shown	n above? (see instructions)			X Yes	No			
For Paper	For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2015)								

For Paperwork Reduction Act Notice, see the separate instructions.

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Beginning of Current Year

328,241.

328,241.

0.

For	m 990 (2015)			Page <b>2</b>
Pa	art III Statement of Program Servic			
-		a response or note to any line in this Part	III	· · · · · · · · · · · · · · · · · · ·
1	Briefly describe the organization's miss	S ON A NATIONAL AND INTERNAT	TONAL LEVEL FOR	
	THE PSORT OF SAILBOAT RACIN			
		S LOCAL YACHT CLUBS IN THE S		
	AS WELL AS SUPPORTS LOCAL S	SAILORS ON A NATIONAL LEVEL.		
2		nificant program services during the yea		
	prior Form 990 or 990-EZ?			Yes X No
	If "Yes," describe these new services or			
3	•	ng, or make significant changes in h		
	If "Yes," describe these changes on Sch	adula O		. Yes X No
4	•	service accomplishments for each of it	s three largest program serv	ices, as measured by
		(c)(4) organizations are required to repo		
	the total expenses, and revenue, if any,	for each program service reported.	-	
4a		128,116. including grants of \$		55,117. <b>)</b>
		S ON A NATIONAL AND INTERNAT		
	FOR THE PSORT OF SAILBOAT F			
		ISTS LOCAL YACHT CLUBS IN TH		
	LEVEL.	S SUPPORTS LOCAL SAILORS ON .	A NATIONAL	
4b	(Code:) (Expenses \$	including grants of \$	) (Revenue \$	)
_				
4C	(Code:) (Expenses \$	including grants of \$	) (Revenue \$	)
	04			
4d	Other program services (Describe in Sc		¢ `	
40	(Expenses \$ including Total program service expenses ►	grants of \$ ) (Revenue 128,116.	φ)	
JSA	· · · ·	120,110.		Form <b>990</b> (2015)
5E1	020 1.000 0277JQ L844		021325	

	90 (2015)		F	Page 3
Part	V 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,"		X	
•	complete Schedule A.	1	Δ	v
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	2		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	3		X
4	Section 501(c)(3) organizations. 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.	4		X
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.	5		
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	6		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	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
_	complete Schedule D, Part III	8		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			37
40	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted	40		Х
44	endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>	10		
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. Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes,"</i>			
a	complete Schedule D, Part VI	11a	Х	
h	Did the organization report an amount for investments-other securities in Part X, line 12 that is 5% or more	114		
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		Х
с	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? <i>If "Yes," complete Schedule D, Part VIII</i>	11c		Х
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	11d		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
	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	11f		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		Х
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	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
. –	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		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).	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			3.7
40	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?	40		37
	If "Yes," complete Schedule G, Part III	19		X

Part	V Checklist of Required Schedules (continued)			
			Yes	No
20 a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a		Х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
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	23		Х
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 25a	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		ļ
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		<u> </u>
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		<u> </u>
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		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	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any			
	current or former officers, directors, trustees, key employees, highest compensated employees, or			
	disqualified persons? If "Yes," complete Schedule L, Part II	26		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.	27		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):			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete			
	Schedule L, Part IV	28b		X
С	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	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			
	Part I	31		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	32		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	33		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	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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	35b		<u> </u>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
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? <i>If "Yes," complete Schedule R,</i>			
	Part VI	37		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.	38		Х

Form 990 (2015)

BARNEGAT BAY YACHT RACING ASSOCIATION

Page 5

1a       Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	Par			
1a       Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable			· · · ·	·
b Enter the number of Forms W-2G included in line 1a. Enter -0. If not applicable	1a	Enter the number reported in Box 3 of Form 1096. Enter $-0$ if not applicable <b>1a</b> 0.		 
c Did the organization comply with backup withholding rules for reportable payments to vendos and reportable gaming (gambling) winnings to trace winners?       1c         2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax       2a	b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable <b>1b</b> 0.	1	
reportable gaming (gambling) winnings to prize winners?       1c         2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax       0.         b if at least one is reported on line 2.a, did the organization file all required to <i>e</i> -file (see instructions).       3a         b if at least one is reported on line 2.a, did the organization file all required to <i>e</i> -file (see instructions).       3a         b if Yes, File 1. The sum of lines 1 and 2a is greater than 250, you may be required to <i>e</i> -file (see instructions).       3a         b if Yes, File 1. The sum of lines 1 and 2a is greater than 250, you may be required to <i>e</i> -file (see instructions).       3a         cver, a financial account in a foreign country (such as a bank account, or other financial account) (FBAR).       3a         b If Yes, * enter the name of the foreign country. >>       See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).       5a         cver at financial account the organization file Form 8606-T7.       5a       5b         cver at financial account the organization file Form 8606-T7.       5a       5a         cver at financial account the organization in the vere not tax deductible acharitable contributions of gifts were not tax deductible acharitable contribution and partly for goods and services provided to the payor?       5a         cver at financial account the the acces of 355 made partly as a contribution and partly for goods and services provided to the payor?       7a <t< th=""><td></td><td></td><td>1</td><td></td></t<>			1	
2a Enter the number of employees reported on Form W-3. Transmittal of Wage and Tax       0.         b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?       0.         b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?       0.         b If the organization have unrelated business gross income of \$1,000 or more during the year?       3a         b If "Yes." has it filed a Form 990-T for this year? If "No' to line 3b, provide an explanation in Schedule 0.       3b         c 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.       3a         c B Destine during the calendar year, did the organization that any time during the tax year?       5a         c B avas the organization a party to a prohibited tax shelter transaction at any time during the tax year?       5a         c B Does the organization have a nintergo sreceipts that are normally greater than \$100,000, and did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?       5a         7 Organization shat may receive any prome time xeess of \$75 made party as a contribution and partly for goods and services provided to the paor?       7a         7 If the organization notify the dorror of the value of the goods or services provide?       7a         7 Organizations shat may receive any premiums, directly or indirectly, in directly or indirectly, on ap	Ū		1c	
Statements, filed for the calendar year ending with or within the year covered by this return,   2a 0.       0.         b if at least one is reported on line 2.a, did the organization file all required federal employment tax returns?       20         Note. If the sum of lines 1 and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions).       3a         3a Did the organization have unrelated business grass income of \$1,000 or more during the year?       3a         b If "yes," has it lited a Form 90-17 for this year?       3a         b If "yes," share the the name of the foreign country (such as a bank account, or other financial account, or other financial account; (FBAR).       5a         See instructions for filing requirements for FhCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).       5a         5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?       5a         5a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization receive a payment in excess of \$75 made partly as a contributions of gilts were not tax deductibles chartbuiches?       5b         7 Organizations that any receive deductible contributions and partly for grassization mater of therwise dispose of tangible personal property for which it was required to file Form 8282?       7c         7 Of the organization need was premiums on a personal benefit contract?       7c         7 Did the organization mater and filed thered wastare of theoroganizatin file free m8399 as required? <t< th=""><td>2a</td><td></td><td></td><td></td></t<>	2a			
b If at least one is reported on line 2a, did the organization file all required fedral employment us returns?       2b         3a Did the organization have unrelated business gross income of \$1,000 or more during the yea?       3a         3b Did the organization have unrelated business gross income of \$1,000 or more during the yea?       3b         3b Did the organization have unrelated business gross income of \$1,000 or more during the yea?       3b         3c 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.       3c         3c Mass the organization aparty to a prohibited tax shelter transaction at any time during the tax year?       5a         3c Mass the organization aparty to a prohibited tax shelter transaction at any time during the tax year?       5a         3c Mass the organization have annual gross receipts that are normally greater than \$100,000, and did the organization that it was or is a party to a prohibited tax shelter transaction?       5a         3c Mass the organization notify the every solicitation an express statement that such contributions?       5a         3c Mass the organization notify the every solicitation an express statement that such contributions or gifts were not tax deductible?       7a         3c Mass the organization notify the donor of the value of the goods or services provided?       7a         3c Mass the organization notify the donor of the value of the goods or services provide?       7a         3c Mass the organizat				
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions),, 3a       3a         3a Did the organization have unrelated business gross income of \$1,000 or more during the year?       3a         4a 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. ►       3b         4a 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. ►       3a         5a Did have repaized to the foreign country. ►	b		2b	
b If "Yes." has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule 0				
4a 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)?         b If "Yes," enter the name of the foreign country. >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>	3a		3a	Х
over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?       4a         b If "Yes," enter the name of the foreign country: >	b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	
accountly?       4a       2         b If "Yes," enter the name of the foreign country.       -         See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).       5a         54 Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?       5a         50 dia ny taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?       5b         55 Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?       6c         7 Organizations that may receive a payment in excess of \$75 made party as a contribution and partly for goods and services provided to the payor?       7b         7 Did the organization notify the donor of the value of the goods or services provided?       7c         7 Did the organization notify the donor of the value of the goods or services provided?       7c         7 Did the organization notify the gent organized in organized incentract?       7d         7 If "ves," indicate the number of Forms 8282 filed during the year.       7d         7 Did the organization receive a paymeniums, directly or indirectly, on a personal benefit contract?       7d         7 Did the organization maximating donor advised funds.       7d       7d         8 Sponsoring organizations maintaining donor advised fund	4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority		
b ff "Ves," enter the name of the foreign country: >		over, a financial account in a foreign country (such as a bank account, securities account, or other financial		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (rBAR).       5a         Sa Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		account)?	4a	Х
(FBAR),       5a       Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?,       5a       2         5a       Did any taxable party notify the organization file Form 8866-T?,       5c       3b         6a       Does the organization anwait gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?       5c       3c         7b       T'res," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible as charitable contribution and partly for goods and services provided to the payor?       6b         7       Organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?       7a       2         7       Did the organization notify the donor of the value of the goods or services provided?       7b       7c       2         7       Did the organization quift the even y apy remiums, directly or indirectly, to pay premiums on a personal benefit contract?       7c       2         7       Did the organization receive any funds, directly or indirectly, on a personal benefit contract?       7f       7g         7       Did the organization receive any three during done advised funds.       Did a donor advised fund maintained by the sponsoring organizations maintaining door advised funds.       8a       9a         9 </th <td>b</td> <td>If "Yes," enter the name of the foreign country: ►</td> <td></td> <td></td>	b	If "Yes," enter the name of the foreign country: ►		
5a       Was the organization a party to a prohibited tax sheller transaction at any time during the tax year?       5a       2         b       Did any taxable party notify the organization file Form 8886-T?       5b       2         5a       Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible contributions?       6a       2         5b       Torganization shell are proceive deductible contributions under section 170(c).       6b       6b       6         a       Did the organization neceive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?       7a		See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts		
bit any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?       5b       2         c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?.       5c       5c         6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?       5c         b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?       6b         7 Organization solicit any contributions that were not tax deductible contributions under section 170(c).       a Did the organization receive a payment in excess of \$75 made party as a contribution and partly for goods and services provided to the payor?       7a       2         b If "Yes," did the organization notify the donor of the value of the goods or services provided?       7b       7b         c Did the organization receive any funds, directly or indirectly, on a personal benefit contract?       7f       7c       2         f If "Yes," indicate the number of Forms 2822 filed during the year?       7d       7f       2         g If the organization receive any funds, directly or indirectly, on a personal benefit contract?       7f       7d         g If the organization receive active divide divides funds.       8a       8       8a       8a         9 Sponsoring organization meceive any funds, directly or indirectly, o		(FBAR).		
b bit diff				Х
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?       6a       2         b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?       6b       6b         7 Organizations that may receive deductible contributions under section 170(c).       a Did the organization notify the donor of the value of the goods or services provided?       7b       7b         c Did the organization notify the donor of the value of the goods or services provided?       7c       7c         c Did the organization notify the donor of the value of the goods or services provided?       7c       7c         c Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?       7f       7f         d If "Yes," indicate the number of Forms 8282 filed during the year.       [7d]       7f       7d         g If the organization receive a contribution of qualified intellectual property, did the organization file a Form 0889 as required?       7f       7g       7g         g If the organization maintaining door advised funds.       Did the sponsoring organizations maintaining door advised fund maintained by the sponsoring organizations maintaining door advised funds.       9a       9b         9 Sponsoring organizations included on Part VIII, line 12.       10a       10a       10b				Х
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gifts were not tax deductible?       6b         7       Organizations that may receive deductible contributions under section 170(c).       6b         a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?       7a       2         b If "Yes," did the organization notify the donor of the value of the goods or services provided?       7b       7c         c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? filed during the year       7d       7e         c Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?       7f       2         f If "Yes," indicate the number of Forms 8282 filed during the year .       7d       7g       7g         f Did the organization receive a contribution of qualified intellectual property, did the organization file Form 8289 as required?       7h       7f         f If the organization receive a contribution of cars, basts, airplanes, or other vehicles, did the organization file a Form 1098-C?       7h       7h         f Bopnosoring organization make any taxable distributions under section 4966?       9a       9b       9b       9b       9b         section 501(c)(7) organizations. Enter:       11a       10a       10b       11b       12a         13 Section 501(c)(12) organizations. Enter:       11			6a	Х
7       Organizations that may receive deductible contributions under section 170(c).       a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?       7a       2         b If "Yes," did the organization notify the donor of the value of the goods or services provided?       7a       2         c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?       7c       2         d If "Yes," indicate the number of Forms 8282 filed during the year       7d       7e       2         e Did the organization received any funds, directly or indirectly, on a personal benefit contract?       7c       7         f If the organization received a contribution of qualified intellectual property, did the organization file a Form 8098 are required?       7h       3         g If the organization smaintaining donor advised funds.       8 a required to the sponsoring organization mathe any taxable distributions under section 4966?       7a       3         9 Sponsoring organizations maintaining donor advised funds.       9a       9b       9a       9b         9 Stotions foot (c)(7) organizations make any taxable distributions under section 4966?       9a       9b       9a         9 Did the sponsoring organization make a distribution to a donor advised, or related person?       9a       9b       9a       9b       9b       9a	b		<b>a</b> h	
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?       7a       2         b If "Yes," did the organization notify the donor of the value of the goods or services provided?       7b       7c       2         c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?       7c       2         d If "Yes," indicate the number of Forms 8282 filed during the year       7d       7e       2         f Did the organization receive any funds, directly or indirectly, on a personal benefit contract?       7f       2         f If the organization received a contribution of qualified intellectual property, did the organization file Form 1098-C?       7n       7d         8 Sponsoring organizations maintaining donor advised funds.       a Did the sponsoring organization make any taxable distributions under section 4966?       9a       9b         9 Sponsoring organizations. Enter:       a linitation fees and capital contributions included on Part VIII, line 12       10a       10a         11 Section 501(c)(7) organizations. Enter:       a Gross income from ther sources (Do not net amounts due or paid to other sources against amounts due or received from them),	_		60	
and services provided to the payor?       7a				
bit "Yes," did the organization notify the donor of the value of the goods or services provided?       7b         c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?       7c       2         d If "Yes," indicate the number of Forms 8282 filed during the year       7d       7c       2         d If "Yes," indicate the number of Forms 8282 filed during the year       7d       7c       2         f Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?       7d       7c       2         g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?       7f       1       2         g If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1080-C?       7n       7         8 Sponsoring organizations maintaining donor advised funds.       10 a donor advised fund maintained by the sponsoring organization make any taxable distributions under section 4966?       9a       9b         9 Soction 501(c)(7) organizations. Enter:       10a       10b       10b       10b         11 Section 501(c)(12) organizations. Enter:       11a       11b       11a       11b         12 Section 501(c)(2) organizations. Enter:       6 Gross income from members or shareholders.       11b       11c       11b	а		70	Х
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?       7c         d If "Yes," indicate the number of Forms 8282 filed during the year				~
required to file Form 8282?       7c			10	
d If "Yes," indicate the number of Forms 8282 filed during the year	C		70	X
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?       7e       2         f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?       7f       2         g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?       7g       7g         h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file Form 1088-C?       7h       2         8 Sponsoring organizations maintaining donor advised funds.       Did a donor advised fund maintained by the sponsoring organization make any taxable distributions under section 4966?       9a       9a         9 Sponsoring organization make any taxable distributions under section 4966?       9a       9b       9b       9b         10 Section 501(c)(7) organizations. Enter:       a Initiation fees and capital contributions included on Part VIII, line 12       10a       10b       9b         11 Section 501(c)(12) organizations. Enter:       a Gross income from members or shareholders       11b       12a       12b         12 Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?       12a       12a         13 Section 501(c)(2) qualified nonprofit health insurance issuers.       a Is the organization licensed to issue qualified health plans in more than one state?       13a       13a	Ч		10	
bit the organization, during the year, pay premiums, directly, or indirectly, on a personal benefit contract?       7f         g if the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?       7g         h if the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?       7g         8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organizations maintaining donor advised funds.       8         9 Sponsoring organizations maintaining donor advised funds.       9a         9 Did the sponsoring organization make any taxable distributions under section 4966?       9a         9 bid the sponsoring organizations. Enter:       10a         a Initiation fees and capital contributions included on Part VIII, line 12.       10a         1 Section 501(c)(12) organizations. Enter:       10a         a Gross income from ther sources (Do not net amounts due or paid to other sources against amounts due or received from them.)       11b         12 Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?       12a         13 Section 501(c)(29) qualified nonprofit health insurance issuers.       13a         a Is the organization licensed to issue qualified health plans in more than one state?       13a         13a       13a			7e	Х
g if the organization, exceived a contribution of qualified intellectual property, did the organization file Form 8899 as required?         n if the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file Form 1098-C?         8 Sponsoring organization maintaining donor advised funds.         9 Sponsoring organization have excess business holdings at any time during the year?         9 Sponsoring organization maintaining donor advised funds.         a Did the sponsoring organization make any taxable distributions under section 4966?.         9 bid the sponsoring organizations. Enter:         a Initiation fees and capital contributions included on Part VIII, line 12         10 Section 501(c)(12) organizations. Enter:         a Gross income from members or shareholders.         a Gross income from other sources (Do not net amounts due or paid to other sources)         against amounts due or received from them.)         12 Section 501(c)(2) qualified nonprofit health insurance issuers.         a Is the organization for additional information the organization must report on Schedule O.         b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.         13a				X
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?       7h         8 Sponsoring organizations maintaining donor advised funds.       Did a donor advised fund maintained by the sponsoring organization make excess business holdings at any time during the year?       8         9 Sponsoring organization make excess business holdings at any time during the year?       9a         9 b       9a         9 Sponsoring organization make any taxable distributions under section 4966?       9a         9 b       9a         9 b       9a         9 b       9b         10 Section 501(c)(7) organizations. Enter:       10a         a Gross income from members or shareholders       11a         11 b       11b         12 Section 501(c)(12) organizations. Enter:       11a         a Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)       11b         12 Section 501(c)(29) qualified nonprofit health insurance issuers.       12b				
8       Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?       8         9       Sponsoring organizations maintaining donor advised funds.       9         a Did the sponsoring organization make any taxable distributions under section 4966?       9a         b Did the sponsoring organizations. Enter:       10a         a Initiation fees and capital contributions included on Part VIII, line 12       10a         b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.       10a         11       Section 501(c)(12) organizations. Enter:       11a         a Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)       11b       12a         12       Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?       12a         13       Section 501(c)(2) qualified nonprofit health insurance issuers.       13a         13a       13a	-			
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9       Sponsoring organizations maintaining donor advised funds.       9         a       Did the sponsoring organization make any taxable distributions under section 4966?	•		8	
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b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?       9b         10 Section 501(c)(7) organizations. Enter:       10a         a Initiation fees and capital contributions included on Part VIII, line 12       10a         b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.       10a         11 Section 501(c)(12) organizations. Enter:       11a         a Gross income from members or shareholders.       11a         b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)       11b         12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?       12a         b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.       12b         13 Section 501(c)(29) qualified nonprofit health insurance issuers.       13a         a Is the organization licensed to issue qualified health plans in more than one state?       13a         Note. See the instructions for additional information the organization must report on Schedule O.       13a         c Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans       13b         c Enter the amount of reserves on hand       13a			9a	
10       Section 501(c)(7) organizations. Enter:         a       Initiation fees and capital contributions included on Part VIII, line 12         b       Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.         11       Section 501(c)(12) organizations. Enter:         a       Gross income from members or shareholders.         b       Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.).         12a       Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?         12b       It         13       Section 501(c)(29) qualified nonprofit health insurance issuers.         a       Is the organization licensed to issue qualified health plans in more than one state?         a       Is the organization is licensed to issue qualified health plans.         b       Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.         c       Enter the amount of reserves on hand .       13b			9b	
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b       Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b       10b         11       Section 501(c)(12) organizations. Enter:       11a         a       Gross income from members or shareholders	а			
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b       If "Yes," enter the amount of tax-exempt interest received or accrued during the year.       12b         13       Section 501(c)(29) qualified nonprofit health insurance issuers.       13a         a       Is the organization licensed to issue qualified health plans in more than one state?       13a         Note. See the instructions for additional information the organization must report on Schedule O.       13a         b       Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans       13b         c       Enter the amount of reserves on hand       13c			-	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.       13a         a Is the organization licensed to issue qualified health plans in more than one state?       13a         Note. See the instructions for additional information the organization must report on Schedule O.       13a         b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans       13b         c Enter the amount of reserves on hand       13c	12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
a Is the organization licensed to issue qualified health plans in more than one state?       13a         Note. See the instructions for additional information the organization must report on Schedule O.       13a         b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans       13b         c Enter the amount of reserves on hand       13c	b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year [12b]	-	
Note. See the instructions for additional information the organization must report on Schedule O.         b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
<ul> <li>b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans</li></ul>	а		13a	
the organization is licensed to issue qualified health plans    13b      c Enter the amount of reserves on hand    13c				
c Enter the amount of reserves on hand	b			
		3	-	
14a Did the organization receive any payments for indoor tanning services during the tax year?				v
<b>b</b> If "Yes" has it filed a Form 720 to report these payments? If "No" provide an explanation in Schedule O				X

	BARNEGAT BAY YACHT RACING ASSOCIATION 22-6049			Page 6
Part	<b>VI</b> Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O.			
	Check if Schedule O contains a response or note to any line in this Part VI			X
Sect	ion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year <b>1a</b> 14	c .		
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent 1b 14			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			37
	any other officer, director, trustee, or key employee?	2		Х
3	Did the organization delegate control over management duties customarily performed by or under the direct			х
	supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4 5		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	6	X	
6 70	Did the organization have members or stockholders?			<u> </u>
7a	one or more members of the governing body?	7a		х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
а	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
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	9		Х
Sect	on B. Policies (This Section B requests information about policies not required by the Internal Revenue	Code	∋ <i>.)</i> Yes	No
		10a	103	X
	Did the organization have local chapters, branches, or affiliates?	TUa		
D	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,	10b		
112	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	Х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		Х
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give			
	rise to conflicts?	12b		
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe in Schedule O how this was done	12c		
13	Did the organization have a written whistleblower policy?	13		Х
14	Did the organization have a written document retention and destruction policy?	14		Х
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?			
а	The organization's CEO, Executive Director, or top management official	15a		<u> </u>
b	Other officers or key employees of the organization	15b		
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?	16a		Х
b	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?	16b		
Secti	ion 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.
  - Own website
     X
     Another's website
     X
     Upon request
     Other (explain in Schedule O)
- **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, address, and telephone number of the person who possesses the organization's books and records: ► TIM FARANETTA PO BOX 5422 TOMS RIVER, NJ 08754 732-974-9133

organization's tax year.

22-6049570

Page	1

	Independent Contractors
	Check if Schedule O contains a response or note to any line in this Part VII
Section A.	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
1a Complete	e this table for all persons required to be listed. Report compensation for the calendar year ending with or within the

• 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.

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

( <b>A</b> ) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	box,	unles	Pos heck ss pe	erson	e than c is both or/trust employee	an	(D) Reportable compensation from the organization (W-2/1099-MISC)	<b>(E)</b> Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
_(1)JOHN_MACMOYLE	.50									
TRUSTEE		Х						0.	0.	0.
_(2)BUZZ_REYNOLDS TRUSTEE	.50	х						0.	0.	0.
(3)JOHN BOHN TRUSTEE	.50	Х						0.	0.	0.
(4)TRICIA SURDOVEL TRUSTEE	.50	X						0.	0.	0.
(5)CARL BECK TRUSTEE	.50	х						0.	0.	0.
_(6)JARRETT_LYNN TRUSTEE	.50	Х						0.	0.	0.
_(7)JANET_HOWARD TRUSTEE	.50	Х						0.	0.	0.
_(8)ROY_J_WILKINS TRUSTEE	.50	Х						0.	0.	0.
_(9)EILEEN_KING TRUSTEE	.50	Х						0.	0.	0.
(10) ROY_J_WILKINS TRUSTEE	.50	Х						0.	0.	0.
(11) JAMES H FRY TRUSTEE	.50	Х						0.	0.	0.
(12)CHRIS_HIGHAM TRUSTEE	.50	х						0.	0.	0.
(13)JOHN BURKE TRUSTEE	.50	X						0.	0.	0.
(14) BRENDAN HOGAN TRUSTEE	.50	Х						0.	0.	0.

Form 990 (2015) Page 8 Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued) (B) (A) (C) (D) (E) (F) Name and title Position Reportable Reportable Estimated Average (do not check more than one amount of compensation compensation from hours per box. unless person is both an week (list any from other related officer and a director/trustee) compensation hours for the organizations Highest compenemployee Officer Individual trustee or director Institutional trustee Key Former related from the organization (W-2/1099-MISC) organization organizations employee (W-2/1099-MISC) and related below dotted organizations line) nsatec 15) ROBERT KOAR SR .50 TRUSTEE Х 0 0 0. GEROGE DEMAND .50 16) TRUSTEE Х 0. 0. 0. JUNE KINGMAN 17) 15.00 COMMODORE Х 0 0. 0. 18) ALLAN TERHUNE SR 5.00 FLEET CAPTAIN Х 0 0. Ο. 19) JOHN APPLEGATE 5.00 MEASURER 0 Х 0. 0. 20) EDWARD THOMSON 5.00 TREASURER Х 0 Ω 0. 21) LORRAINE MORROW 5.00 SECRETARY 0 0 Х 0. EDWARD VIENCKOWSKI 22) 10.00 VICE COMMODORE Х 0 0. 0. 23) MARK MASUR 5.00 REAR COMMODORE Х 0. 0 0. \_\_\_\_\_ Ω Ω 0. 1b Sub-total 0. 0. Ο. c Total from continuation sheets to Part VII, Section A 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 **>** Ο. Yes No 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated 3 Х For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the 4 organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such 4 Х 5 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 5 Х Section B. Independent Contractors Complete this table for your five highest compensated independent contractors that received more than \$100,000 of 1

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>(B)</b> Description of services	<b>(C)</b> Compensation
2	Total number of independent contractors (including but not limited to those more than $100,000$ in compensation from the organization $\triangleright$ 0.	e listed above) who received	

ISA

Par	t VII	Statement of Rever Check if Schedule O co		se or note to an	w line in this Part V	111		
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a b d f g h	Federated campaigns Membership dues Fundraising events Related organizations Government grants (contribut All other contributions, gifts, and similar amounts not included Noncash contributions included <b>Total</b> . Add lines 1a-1f	1b           1c           1d           itions)         1e           grants,         1f           in lines 1a-1f: \$	30,800. 500.	31,300.			
Program Service Revenue	2a b c d e	REGISTRATION FEES PROGRAM BOOK		Business Code	21,071. 3,246.	21,071. 3,246.		
Proç	f g	All other program service rev <b>Total.</b> Add lines 2a-2f	<u></u>		24,317.			
	3 4 5	Investment income (ind and other similar amounts). Income from investment of Royalties	tax-exempt bond	proceeds	21. 0. 0.			21.
	6a b c d	Gross rents	(i) Securities	(ii) Other	0.			
	7a b c	Gross amount from sales of assets other than inventory Less: cost or other basis and sales expenses Gain or (loss)						
Other Revenue	d 8a	Net gain or (loss) Gross income from fundra events (not including \$ of contributions reported on See Part IV, line 18	line 1c).		0.			
Oth	b c	Less: direct expenses Net income or (loss) from fu	Indraising events		0.			
	b	Gross income from gaming See Part IV, line 19 Less: direct expenses Net income or (loss) from g	a b		0.			
	с 10а	Gross sales of inventor returns and allowances	ory, less	871.	0.			
	b c	Less: cost of goods sold Net income or (loss) from sa	les of inventory	<u></u>	436.	436.		
	<u> </u>	Miscellaneous Revenu		Business Code				
	11a b							
	b c							
	d	All other revenue						
	е	Total. Add lines 11a-11d .		►	0.			
	12	Total revenue. See instruction	ons	►	56,074.	24,753.		21.

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Section 501(c)(3) and 501(c)(4) organizati					//// ( <i>¬</i> .).
Check if Schedule O contain					
Do not include amounts reported on lines 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organ	izations		·		•
and domestic governments. See Part IV, line 21		Ο.			
<b>2</b> Grants and other assistance to do					
individuals. See Part IV, line 22		Ο.			
<b>3</b> Grants and other assistance to f					
organizations, foreign governments, and f	U 1				
individuals. See Part IV, lines 15 and 16	0	0.			
4 Benefits paid to or for members		0.			
5 Compensation of current officers, dir					
trustees, and key employees		0.			
6 Compensation not included above, to disc					
persons (as defined under section 4958(f)(1					
persons described in section 4958(c)(3)(B)		0.			
7 Other salaries and wages		0.			
1		0.			
section 401(k) and 403(b) employer contrib		0.			
9 Other employee benefits		0.			
0 Payroll taxes	· · · ·	<u> </u>			
1 Fees for services (non-employees):		0.			
<b>a</b> Management		11,717.	11 717		
b Legal		3,000.	11,717.		
c Accounting		3,000.	3,000.		
d Lobbying					
e Professional fundraising services. See Part IV,	_	0.			
f Investment management fees	· · · ·	0.			
g Other. (If line 11g amount exceeds 10% of line 25	5, column				
(A) amount, list line 11g expenses on Schedule O.).		0.			
2 Advertising and promotion		0.		C = 4	
3 Office expenses		674.		674.	
4 Information technology		0.			
5 Royalties		0.			
<b>6</b> Occupancy	· · · ·	0.			
7 Travel	· · · ·	0.			
8 Payments of travel or entertainment exp		_			
for any federal, state, or local public offi		0.			
9 Conferences, conventions, and meetings	· · · ·	0.			
0 Interest		0.			
1 Payments to affiliates		0.			
2 Depreciation, depletion, and amortization		67,497.	67,497.		
3 Insurance		10,141.	10,141.		
4 Other expenses. Itemize expenses not o					
above (List miscellaneous expenses in line					
line 24e amount exceeds 10% of line 25,					
(A) amount, list line 24e expenses on Sched	lule O.)				
aFLAGS, TROPHIES & AWARDS		25,841.	25,841.		
<b>b</b> RACE_EQUIPMENT_&_RACE_DAY_	<u>CO</u>	2,287.	2,287.		
cDECALS		2,165.	2,165.		
dPRINTING & PUBLICATIONS		3,949.	3,949.		
e All other expenses		1,519.	1,519.		
5 Total functional expenses. Add lines 1 throu	-	128,790.	128,116.	674.	
6 Joint costs. Complete this line only organization reported in column (B) join from a combined educational campaig	t costs				
fundraising solicitation. Check here	if				
following SOP 98-2 (ASC 958-720)		0.			

art X				
	Check if Schedule O contains a response or note to any line in this P	art X		
		<b>(A)</b> Beginning of year		<b>(B)</b> End of year
1	Cash - non-interest-bearing	114,358.	1	109,126
2	Savings and temporary cash investments	41,673.	2	41,685
3	Pledges and grants receivable, net	0.	3	C
4	Accounts receivable, net	0.	4	(
5	Loans and other receivables from current and former officers, directors,			
	trustees, key employees, and highest compensated employees.			
	Complete Part II of Schedule L Loans and other receivables from other disqualified persons (as defined under section	0.	5	(
6	4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary	0.	6	(
2 _	organizations (see instructions). Complete Part II of Schedule L	0.	6 7	
610 7 1000 8	Notes and loans receivable, net			0
-	Inventories for sale or use	0.	-	(
9	Prepaid expenses and deferred charges	0.	9	C
	Land, buildings, and equipment: cost or			
	other basis. Complete Part VI of Schedule D10a472,476.Less: accumulated depreciation10b367,762.	172,210.	10-	104 714
		172,210.		104,714
11	Investments - publicly traded securities	0.		(
12 13	Investments - other securities. See Part IV, line 11		12	(
13	Investments - program-related. See Part IV, line 11	0.		(
14	Intangible assets	0.		(
16	Other assets. See Part IV, line 11	328,241.	16	255,525
17	Total assets. Add lines 1 through 15 (must equal line 34)           Accounts payable and accrued expenses		17	233,323
18			18	(
19	Grants payable		19	(
20	Deferred revenue Tax-exempt bond liabilities	0.		(
21	Escrow or custodial account liability. Complete Part IV of Schedule D	0.		(
	Loans and other payables to current and former officers, directors,	• •	21	, , , , , , , , , , , , , , , , , , ,
	trustees, key employees, highest compensated employees, and			
	disqualified persons. Complete Part II of Schedule L	0.	22	(
23	Secured mortgages and notes payable to unrelated third parties	0.		(
24	Unsecured notes and loans payable to unrelated third parties	0.	-	(
25	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	0.	25	C
26	Total liabilities. Add lines 17 through 25	0.	26	C
с р)	Organizations that follow SFAS 117 (ASC 958), check here ► X and complete lines 27 through 29, and lines 33 and 34.			
27	Unrestricted net assets	286,568.	27	213,840
28	Temporarily restricted net assets	41,673.	28	41,685
29	Permanently restricted net assets	0.	29	(
27 28 29 29 30 30 31 32 33	Organizations that do not follow SFAS 117 (ASC 958), check here  and complete lines 30 through 34.			
2 30	Capital stock or trust principal, or current funds		30	
31	Paid-in or capital surplus, or land, building, or equipment fund		31	
<u> </u>	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	328,241.	33	255 <b>,</b> 525
34	Total liabilities and net assets/fund balances	328,241.	34	255,525

BARNEGAT	RAY	YACHT	RACING	ASSOCIATION
DAKNEGAI	DAI	IACHI	RACING	ASSOCIATION

Form 9	90 (2015)			Pa	ge <b>12</b>
Par	t XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1		56,0	)74.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1	28,7	790.
3	Revenue less expenses. Subtract line 2 from line 1	3	-	·72,7	716.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	9	28,2	241.
5	Net unrealized gains (losses) on investments	5			0.
6	Donated services and use of facilities	6			0.
7	Investment expenses	7			0.
8	Prior period adjustments	8			0.
9	Other changes in net assets or fund balances (explain in Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	33, column (B))	10	2	55,5	525.
Part	XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," e	xplain in			
	Schedule O.	•			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	Х	
	If "Yes," check a box below to indicate whether the financial statements for the year were con	npiled or			
	reviewed on a separate basis, consolidated basis, or both:	•			
	Separate basis Consolidated basis Both consolidated and separate basis				
h	Were the organization's financial statements audited by an independent accountant?		2b		Х
b	If "Yes," check a box below to indicate whether the financial statements for the year were audi				
	separate basis, consolidated basis, or both:	leu on a			
	Separate basis Consolidated basis Both consolidated and separate basis				
C	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for	-	2c	x	
	of the audit, review, or compilation of its financial statements and selection of an independent acc		20		
	If the organization changed either its oversight process or selection process during the tax year, e	xpiain in			
-	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as se		3a		Х
	the Single Audit Act and OMB Circular A-133?		Ja		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not und	0	24		
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such au	นแร.	3b		

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

# **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Depar	tment of the Treasury al Revenue Service	Information		Attach to Form 990 or			is at www.irs.gov/form9	Open to Public 90. Inspection
	e of the organization	mormation	about Schedule A			Sirucions		tification number
	NEGAT BAY YACH	Ψ ΡΛΟΤΝΙ		т				-6049570
Par					complet	e this na	art.) See instructions	
				is: (For lines 1 through	-			·
1		-		tion of churches desc	-	-		
2				. (Attach Schedule E				
3				rganization described	-			
4		-		-			n section 170(b)(1)(A)	(iii). Enter the
	hospital's name,	•	•		•			. ,
5		operated f	for the benefit of	a college or universi	ty owne	d or ope	rated by a governme	ntal unit described in
6				rnmental unit describe	d in sect	tion 170	$h(1)(\Delta)(y)$	
7		-	-					om the general public
• (			(1)(A)(vi). (Compl		pport in	om a go		sin allo general public
8				<b>b)(1)(A)(vi).</b> (Complete	e Part II.)			
9			-		-		contributions, member	ership fees, and gross
•	receipts from ac	ctivities rela	ated to its exemp	t functions - subject	to certa	in excep	tions, and (2) no mo	re than 331/3% of its
	support from g	ross invest	tment income an	d unrelated business	s taxable	e income	e (less section 511	tax) from businesses
	acquired by the o	organizatio	n after June 30, 19	975. See section 509	(a)(2). ((	Complete	e Part III.)	
10		-	-	usively to test for publ	-			
11		-	-		-			ry out the purposes of
			-			-		tion 509(a)(3). Check
							and complete lines 11e	
а			-	-	-		orted organization(s),	
		-			elect a m	ajority o	t the directors or trus	tees of the supporting
b	-		omplete Part IV, S		nnection	with ite	supported organization	on(c) by baying
0							is that control or man	
		-		, Sections A and C.	the barn	o poroor		
с	· ·		-		ated in c	onnectio	n with, and functional	ly integrated with,
			- · ·	s). You must comple				
d	Type III non-fu	unctionally	integrated. A sup	porting organization of	perated	in conn	ection with its support	ted organization(s)
	that is not func	tionally inte	egrated. The organ	nization generally mus	st satisfy	a distrib	oution requirement and	an attentiveness
	requirement (s	ee instruct	ions). <b>You must co</b>	omplete Part IV, Sect	ions A a	nd D, an	d Part V.	
е		-					nat it is a Type I, Type I	I, Type III
				ionally integrated sup		organizat	ion.	
f				· · · · · · · · · · · · · · · · · · ·				••••
g	Provide the following	•		(iii) Type of organization(S).	(h.) 1. (h.)		(1) Amount of monotony	(vi) Amount of
	(i) Name of supported orga	anization	(ii) EIN	(described on lines 1-9		organization ur governing	(v) Amount of monetary support (see	other support (see
				above (see instructions))	docu	ment?	instructions)	instructions)
					Yes	No		
(A)								
(~)								
(B)								
(C)								
(D)								
(E)								
Tota	I							

Schedule A (Form 990 or 990-EZ) 2015

OMB No. 1545-0047

Open to Public

5

2

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

<u>Sec</u>	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3	L					
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4.						
Sec	tion B. Total Support		1			1	
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7	Amounts from line 4	 					
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities, etc. (s	see instructions)				12	
13	First five years. If the Form 990 is f organization, check this box and stop here	or the organizat	tion's first, secor	nd, third, fourth,	or fifth tax ye		
Sec	tion C. Computation of Public Sup	port Percenta	ige			, <u>,</u>	
14	Public support percentage for 2015 (li		· ·				%
15	Public support percentage from 2014						%
16a	331/3% support test - 2015. If the o	-					
	this box and stop here. The organization			-			
b	331/3% support test - 2014. If the c						
4 -	check this box and <b>stop here</b> . The org						
1/a	10%-facts-and-circumstances test - 2		-				
	10% or more, and if the organization					-	
	Part VI how the organization meets t			•	•		
<b>L</b>	organization						
a	10%-facts-and-circumstances test - 2		0				
	15 is 10% or more, and if the organizati						-
40	Explain in Part VI how the organizati supported organization						
18	Private foundation. If the organization instructions						

Schedule A (Form 990 or 990-EZ) 2015

### Schedule A (Form 990 or 990-EZ) 2015

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	<b>(a)</b> 2011	<b>(b)</b> 2012	(c) 2013	<b>(d)</b> 2014	(e) 2015	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")	70,295.	55,033.	182,368.	33,467.	31,300.	372,463.
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities						
	furnished in any activity that is related to the						
	organization's tax-exempt purpose		12,241.	62,023.	5,928.	871.	81,063.
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						0.
4	Tax revenues levied for the						
	organization's benefit and either paid						
	to or expended on its behalf						0.
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						0.
6	Total. Add lines 1 through 5	70,295.	67,274.	244,391.	39,395.	32,171.	453,526.
7a	Amounts included on lines 1, 2, and 3				· · · ·		
	received from disgualified persons						0.
b	Amounts included on lines 2 and 3						
	received from other than disqualified						
	persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
с	Add lines 7a and 7b.						0.
8	Public support. (Subtract line 7c from						
	line 6.)						453,526.
Sec	tion B. Total Support						
	ndar year (or fiscal year beginning in) 🕨	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9	Amounts from line 6	70,295.	67,274.	244,391.	39,395.	32,171.	453,526.
	Gross income from interest, dividends,	.,		,	· · · <b>/</b> · · · · ·		
	payments received on securities loans,						
	rents, royalties and income from similar sources	134.	66.	27.	26.	21.	274.
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						0.
с	Add lines 10a and 10b	134.	66.	27.	26.	21.	274.
11	Net income from unrelated business	101.			20.		
	activities not included in line 10b,						
	whether or not the business is regularly						0
40	carried on						<u>0.</u>
12	Other income. Do not include gain or loss from the sale of capital assets						
	(Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)	70,429.	67,340.	244,418.	39,421.	32,192.	453,800.
14	<b>First five years.</b> If the Form 990 is for						
••	organization, check this box and <b>stop here</b> .	0					
Sec	tion C. Computation of Public Sup						
15	Public support percentage for 2015 (line 8,			ın (f))		15	99.94%
16	Public support percentage from 2014 Sched					16	47.99%
Sec	tion D. Computation of Investmen						
17	Investment income percentage for 2015 (lin			3. column (f))		17	.06%
18	Investment income percentage from 2014 S					18	.05%
	331/3% support tests - 2015. If the org						
	17 is not more than 331/3%, check this						
b	331/3% support tests - 2014. If the organ	-	-	-			
~	line 18 is not more than 331/3%, check						
20	<b>Private foundation.</b> If the organization of			•			
JSA				, , ,		chedule A (Form 9	

Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No." describe in **Part VI** how the supported organizations are designated. If designated by

Did the organization have any supported organization that does not have an IRS determination of status

under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported

Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer

Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and

Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B)

Was any supported organization not organized in the United States ("foreign supported organization")? If

Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign

purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.

satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the

class or purpose, describe the designation. If historic and continuing relationship, explain.

(Complete only if you checked a box in line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

(b) and (c) below.

**Supporting Organizations** 

organization was described in section 509(a)(1) or (2).

"Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.

Section A. All Supporting Organizations

organization made the determination.

Part IV

1

2

3a

b

С

4a

b

#### supported organization? If "Yes," describe in Part VI how the organization had such control and discretion

- despite being controlled or supervised by or in connection with its supported organizations.
   c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B)
- purposes.
  5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If* "Yes," *provide detail in Part VI.*
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If* "*Yes*," *complete Part I of Schedule L (Form 990 or 990-EZ).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If* "Yes," *complete Part I of Schedule L (Form 990 or 990-EZ).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If* "Yes," *provide detail in Part VI.*
- **b** Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "*Yes*," *provide detail in* **Part VI.**
- **c** Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If* "*Yes*," *provide detail in* **Part VI.**
- **10 a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "*Yes*," *answer 10b below.* 
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

JSA

Yes No

1

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

	BARNEGAT BAY YACHT RACING ASSOCIATION 22-604	9570		
Schedu	le A (Form 990 or 990-EZ) 2015		F	Page <b>5</b>
Part	V Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)			
	below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .	11c		
	on B. Type I Supporting Organizations			
			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2		
ecti	on C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1		
ecti	on D. All Type III Supporting Organizations			
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	Yes	No
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how</i>			

provided ?	1
Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in <b>Part VI</b> how</i>	
the organization maintained a close and continuous working relationship with the supported organization(s).	2
By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI</i> the role the organization's	

income or assets at all times during the tax year? If "Yes," describe in Pa	art
supported organizations played in this regard.	

## Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
а	The organization satisfied the Activities Test. Complete <b>line 2</b> below.

- The organization satisfied the Activities Test. Complete line 2 below.
- The organization is the parent of each of its supported organizations. Complete line 3 below.
- С The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)
- Yes No 2 Activities Test. Answer (a) and (b) below. Did substantially all of the organization's activities during the tax year directly further the exempt purposes of а the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. 2a Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more b of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. 2b Parent of Supported Organizations. Answer (a) and (b) below. 3 Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI. 3a Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each b of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. 3b

Schedule A (Form 990 or 990-EZ) 2015

3

3

b

Schedule A (	(Form 990 or	990-EZ)	2015	

### Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)	
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3			
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or			
collection of gross income or for management, conservation, or			
maintenance of property held for production of income (see instructions)			
7 Other expenses (see instructions)			
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see			
instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
<b>b</b> Average monthly cash balances			
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035			
7 Recoveries of prior-year distributions			
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1			
3 Minimum asset amount for prior year (from Section B, line 8, Column A)			
4 Enter greater of line 2 or line 3			
5 Income tax imposed in prior year			
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

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Part	V Type III Non-Functionally Integrated 509(a)(3)	Supporting Organizat	ions (continued)		
Secti	Section D - Distributions				
1	Amounts paid to supported organizations to accomplish ex	xempt purposes			
2	Amounts paid to perform activity that directly furthers exer	npt purposes of support	ed		
	organizations, in excess of income from activity				
3	Administrative expenses paid to accomplish exempt purpo	ses of supported organiz	zations		
4	Amounts paid to acquire exempt-use assets				
5	Qualified set-aside amounts (prior IRS approval required)				
6	Other distributions (describe in <b>Part VI</b> ). See instructions.				
7	Total annual distributions. Add lines 1 through 6.				
8	Distributions to attentive supported organizations to which	the organization is resp	onsive		
	(provide details in <b>Part VI</b> ). See instructions.				
9	Distributable amount for 2015 from Section C, line 6				
10	Line 8 amount divided by Line 9 amount				
Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015	
1	Distributable amount for 2015 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2015				
	(reasonable cause required-see instructions)				
3	Excess distributions carryover, if any, to 2015:				
а					
b					
C					
d	From 2013				
e	From 2014				
f	Total of lines 3a through e				
<u>g</u>	Applied to underdistributions of prior years				
	Applied to 2015 distributable amount				
	Carryover from 2010 not applied (see instructions)				
	Remainder. Subtract lines 3g, 3h, and 3i from 3f.				
4	Distributions for 2015 from Section D, line 7: \$				
	D, line 7: \$ Applied to underdistributions of prior years				
	Applied to 2015 distributable amount				
	Remainder. Subtract lines 4a and 4b from 4.				
5	Remaining underdistributions for years prior to 2015, if				
5	any. Subtract lines 3g and 4a from line 2 (if amount				
	greater than zero, see instructions).				
6	Remaining underdistributions for 2015. Subtract lines 3h				
	and 4b from line 1 (if amount greater than zero, see				
	instructions).				
7	Excess distributions carryover to 2016. Add lines 3j				
-	and 4c.				
8	Breakdown of line 7:				
a					
b					
	Excess from 2013				
	Excess from 2014				
е					
			O should	A (Earm 990 or 990-EZ) 2015	

Schedule A (Form 990 or 990-EZ) 2015

Schedule A (Form 990 or 990-EZ) 2015

Schedule A (Form 990 or 990-EZ) 2015

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).