

Short Form

Return of Organization Exempt From Income Tax

2020

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

Open to Public Inspection

- ▶ Do not enter social security numbers on this form, as it may be made public.
- ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the 2020 calendar year, or tax year beginning , 2020, and ending , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Fairfax County Golden Racquets Tennis Club		D Employer identification number 54-1259126
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite		E Telephone number (703) 472-0825
	C/O Alvin McFarland, P. O. Box 93		F Group Exemption Number ▶
	City or town, state or province, country, and ZIP or foreign postal code Clifton, VA 20124-0093		

G Accounting Method: Cash Accrual Other (specify) ▶

I Website: ▶ www.goldenracquets.org

J Tax-exempt status (check only one) – 501(c)(3) 501(c) (7) ◀ (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **75,061**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21			
Revenue	1 Contributions, gifts, grants, and similar amounts received																													0		
	2 Program service revenue including government fees and contracts																													68,881		
	3 Membership dues and assessments																														6,180	
	4 Investment income																														0	
	5a Gross amount from sale of assets other than inventory																															
	b Less: cost or other basis and sales expenses																															
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)																															0
	6 Gaming and fundraising events:																															
	a Gross income from gaming (attach Schedule G if greater than \$15,000)																															
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)																															
	c Less: direct expenses from gaming and fundraising events																															
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																															0
	7a Gross sales of inventory, less returns and allowances																															
	b Less: cost of goods sold																															
	c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)																															0
	8 Other revenue (describe in Schedule O)																															0
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶																															75,061
Expenses	10 Grants and similar amounts paid (list in Schedule O)																													0		
	11 Benefits paid to or for members																													0		
	12 Salaries, other compensation, and employee benefits																														0	
	13 Professional fees and other payments to independent contractors																														0	
	14 Occupancy, rent, utilities, and maintenance																														0	
	15 Printing, publications, postage, and shipping																														0	
	16 Other expenses (describe in Schedule O)																														69,923	
17 Total expenses. Add lines 10 through 16 ▶																														69,923		
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)																													5,137		
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																													19,082		
	20 Other changes in net assets or fund balances (explain in Schedule O)																													-658		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶																														23,561	

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions		✓
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		✓
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
35b			
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		
35c			
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?		✓
37b			
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		✓
38a			
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved		
38b			
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a	110
b	Gross receipts, included on line 9, for public use of club facilities	39b	0
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
40b			
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		✓
40e			
41	List the states with which a copy of this return is filed ▶ None		
42a	The organization's books are in care of ▶ Alvin L. McFarland, Treasurer Telephone no. ▶ 703 4720825 Located at ▶ P. O. Box 93, 7101 Redlac Drive, Clifton, VA ZIP + 4 ▶ 20124-0093		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b	✓
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶	42c	✓
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c	✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b	✓

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

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶ _____

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	▶ <i>Alvin L. McFarland</i> Signature of officer	Date <u>5/26/2024</u>
	▶ Alvin L. McFarland, Treasurer Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no. ▶			

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

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

2020

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

Open to Public Inspection

▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Employer identification number

Fairfax County Golden Racquets Tennis Club

541259126

Form 990EZ, Line 16 These are the major categories of expenses for the organization during 2020.

A. Costs for reserved indoor court time at five tennis clubs	\$33,388
B. Costs for tennis balls provided at Golden Racquets events	\$2,479
C. Costs for food, supplies & rentals for social events	\$609
D. Administrative expenses	\$916
E. Refunds of member event fees and dues	\$32,532
Total	\$69,923

Explanation for Item E above. Members receive an application form for each club event or playing season. They select and pay for their preferred events in advance when they submit the application form. Due to injury or other reasons for withdrawing, or because many playing venues may be over booked, members are due refunds for some of their fees. The total of all such refunds is shown as Item E. All indoor sports facilities were ordered closed by the Virginia Governor in March 2020. The members had paid to play through May 2020. The indoor tennis clubs granted a credit to be applied to court fees in the 2020/2021 winter season. The Golden Racquets board chose to refund cash to all players in April 2020 for the unused portion of their paid court fees. This caused the unusually high amount for refunds in 2020 compared to the refunds in previous years.

Form 990EZ, Line 20, Changes in Assets. Outdoor tennis takes place on Fairfax County Parks tennis courts. Golden Racquets is able to secure fixed weekly playing time for these courts. The club pays no fee to play on these courts. Members are given an opportunity, when they pay their dues or court fees, to make a voluntary contribution to the Fairfax County Parks. The amount on Line 20 represents the amount contributed by members during 2020. The payment from the Golden Racquets treasury to the Fairfax County Parks Foundation was made in 2021, but represents a liability to the year-end 2020 balance sheet.

Form 990EZ, Line 26, Liabilities. See the explanation for Line 20 above.

May 20, 2021

Mr. Tom Burroughs, President
Fairfax County Golden Racquets Tennis Club
4502 Exeter Street
Annandale, VA 22003

Dear Mr. Burroughs,

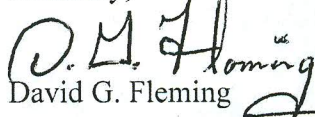
I have completed a review of the Fairfax County Golden Racquets financial records provided by the Treasurer of Golden Racquets for calendar year 2020. These records include: monthly bank statements, transaction registers, electronic copies of deposit slips and check stubs for issued checks, electronic copies of issued checks and electronic files showing the membership list, revenues, and expenses. The records included the Treasurers detailed written description of the financial and accounting processes. The review found the financial records to be accurate and consistent.

The following procedures were undertaken for this review:

1. Balanced the transaction registers against the monthly bank statements and found the deposits, checks, and service charges, respectively, to match.
2. Reviewed the Treasurers monthly bank reconciliations and no exceptions were noted
3. Cross-checked the monthly sum totals of revenues and expenses from the various data sources and found them to be consistent. The data sources include:
 - a. Electronic copies of deposit slips from the BB&T online account
 - b. Electronic copies of a sample of issued checks from the BB&T online account
 - c. Electronic copies of the monthly bank statement from the BB&T online account
 - d. Check stubs for issued checks for unused court time
 - e. Deposit list and supporting member sign up forms with check amounts
 - f. Treasurer's electronic spreadsheets of revenues and expenses, 2020 Checkbook register, Monitor Balance, Print Deposit Tape
 - g. Hardcopy of monthly bank statements and the Treasurers monthly bank reconciliations
 - h. Deposits, checks, and service charges listed in the bank statement
4. Verified the calculations of the total membership revenue, non-membership revenue, and expenses for 2020 and found these to be accurate. These revenues, expenses, and balance of account are reflected in the 2020 IRS Form 990-EZ.

Thank you for the opportunity to review the 2020 Fairfax County Golden Racquets records.

Sincerely,


David G. Fleming

cc: Alvin McFarland, Treasurer
Fairfax County Golden Racquets Tennis Club