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Form **990** Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047 **2001** **Open to Public Inspection**

A For the 2001 calendar year, or tax year beginning 10/1, 2001, and ending 9/30, 20 02

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: Radio Club of America, Inc.

Number and street (or P O box if mail is not delivered to street address) Room/suite: P.O. Box 414

City or town state or country and ZIP + 4: Bogota, N.J. 07603-0414

D Employer Identification number: 23-7064387

E Telephone number: ( )

F Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990 EZ)

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes" enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No (If "No" attach a list See instructions)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

G Web site ▶

J Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25 000 The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail it should file a return without financial data Some states require a complete return

I Enter 4 digit GEN ▶

M Check ▶ ☐ if the organization is not required to attach Sch B (Form 990 990-EZ or 990-PF)

L Gross receipts Add lines 6b 8b, 9b and 10b to line 12 ▶ 166,725

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

Revenue	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a	57926		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash $ 57926 noncash $)			1d	57926
	2 Program service revenue including government fees and contracts (from Part VII, line 93)			2	
	3 Membership dues and assessments			3	34254
	4 Interest on savings and temporary cash investments			4	15076
	5 Dividends and interest from securities			5	8028
	6a Gross rents	6a			
	b Less rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)			6c	
	7 Other investment income (describe ▶)			7	<325>
	8a Gross amount from sales of assets other than inventory — (A) Securities / (B) Other	8a			
	b Less cost or other basis and sales expenses	8b			
	c Gain or (loss) (attach schedule)	8c			
	d Net gain or (loss) (combine line 8c columns (A) and (B))			8d	
	9 Special events and activities (attach schedule) Annual Awards Banquet				
	a Gross revenue (not including $ of contributions reported on line 1a)	9a	37575		
	b Less direct expenses other than fundraising expenses	9b	37565		
	c Net income or (loss) from special events (subtract line 9b from line 9a)			9c	10
	10a Gross sales of inventory less returns and allowances	10a	1006		
	b Less cost of goods sold Pins & Plaques	10b	820		
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	186
	11 Other revenue (from Part VII line 103)			11	1385
	12 Total revenue (add lines 1d, 2 3 4, 5, 6c 7, 8d 9c 10c and 11)			12	128340
Expenses	13 Program services (from line 44, column (B))			13	81551
	14 Management and general (from line 44 column (C))			14	6182
	15 Fundraising (from line 44 column (D))			15	
	16 Payments to affiliates (attach schedule)			16	
	17 Total expenses (add lines 16 and 44 column (A))			17	87733
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)			18	40607
	19 Net assets or fund balances at beginning of year (from line 73, column (A))			19	436731
	20 Other changes in net assets or fund balances (attach explanation)			20	18371
	21 Net assets or fund balances at end of year (combine lines 18 19, and 20)			21	495709

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For Paperwork Reduction Act Notice, see the separate instructions Cat No 11282Y Form **990** (2001)

Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B) (C) and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21)

Do not include amounts reported on line 6b, 8b, 9b 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash $ ______ noncash $ ______)	22	18000	18000		
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25				
26 Other salaries and wages	26				
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29				
30 Professional fundraising fees	30				
31 Accounting fees	31	1450		1450	
32 Legal fees	32				
33 Supplies	33	213		213	
34 Telephone	34	1583		1583	
35 Postage and shipping	35	5856	5856		
36 Occupancy	36				
37 Equipment rental and maintenance	37				
38 Printing and publications	38	11709	11709		
39 Travel	39				
40 Conferences conventions and meetings	40	15465	15465		
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42				
43 Other expenses not covered above (itemize) a Insurance	43a	1601		1601	
b Consultant Fees	43b	1850	1850		
c Member Contact Services	43c	27099	27099		
d Trade Shows Web Site Expenses	43d	1150	1150		
e Miscellaneous	43e	1757	422	1335	
44 Total functional expenses (add lines 22 through 43) *Organizations completing columns (B) (D), carry these totals to lines 13—15*	44	87733	81551	6182	

Joint Costs Check ▶ ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ▶ ☐ Yes ☒ No

If "Yes" enter (i) the aggregate amount of these joint costs $______, (ii) the amount allocated to Program services $______

(iii) the amount allocated to Management and general $ ______, and (iv) the amount allocated to Fundraising $ ______

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24)

What is the organization's primary exempt purpose? ▶ All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served publications issued etc Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)
a Advancement of radio communications through education and exchange of knowledge via periodic club meetings, seminars and supported youth groups. (Grants and allocations $)	$81551
b (Grants and allocations $)	
c (Grants and allocations $)	
d (Grants and allocations $)	
e Other program services (attach schedule) (Grants and allocations $)	
f **Total of Program Service Expenses** (should equal line 44 column (B) Program services) ▶	$81551

Part IV **Balance Sheets** (See Specific Instructions on page 24)

Note	*Where required attached schedules and amounts within the description column should be for end-of-year amounts only*			(A) Beginning of year		(B) End of year
Assets	45 Cash—non-interest-bearing			1199	45	1211
	46 Savings and temporary cash investments			92416	46	84684
	47a Accounts receivable	47a				
	b Less allowance for doubtful accounts	47b		5683	47c	699
	48a Pledges receivable	48a				
	b Less allowance for doubtful accounts	48b			48c	
	49 Grants receivable				49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
	51a Other notes and loans receivable (attach schedule)	51a				
	b Less allowance for doubtful accounts	51b			51c	
	52 Inventories for sale or use			3405	52	3286
	53 Prepaid expenses and deferred charges				53	6000
	54 Investments—securities (attach schedule) ▶ ☐ Cost ☒ FMV			383648	54	422142
	55a Investments—land, buildings, and equipment basis	55a				
	b Less accumulated depreciation (attach schedule)	55b			55c	
	56 Investments—other (attach schedule)				56	
	57a Land buildings and equipment basis	57a				
	b Less accumulated depreciation (attach schedule)	57b			57c	
	58 Other assets (describe ▶)				58	
	59 **Total assets** (add lines 45 through 58) (must equal line 74)			486351	59	518022
Liabilities	60 Accounts payable and accrued expenses			26707	60	
	61 Grants payable				61	
	62 Deferred revenue			22913	62	22313
	63 Loans from officers directors trustees and key employees (attach schedule)				63	
	64a Tax-exempt bond liabilities (attach schedule)				64a	
	b Mortgages and other notes payable (attach schedule)				64b	
	65 Other liabilities (describe ▶)				65	
	66 **Total liabilities** (add lines 60 through 65)			49620	66	22313
Net Assets or Fund Balances	**Organizations that follow SFAS 117, check here ▶ ☐ and complete lines 67 through 69 and lines 73 and 74**					
	67 Unrestricted			53459	67	56103
	68 Temporarily restricted			383272	68	439606
	69 Permanently restricted				69	
	Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74					
	70 Capital stock, trust principal, or current funds				70	
	71 Paid-in or capital surplus or land building and equipment fund				71	
	72 Retained earnings endowment, accumulated income, or other funds				72	
	73 **Total net assets or fund balances** (add lines 67 through 69 OR lines 70 through 72 column (A) **must** equal line 19, column (B) **must** equal line 21)			436731	73	495709
	74 **Total liabilities and net assets / fund balances** (add lines 66 and 73)			486351	74	518022

Form 990 is available for public inspection and for some people, serves as the primary or sole source of information about a particular organization How the public perceives an organization in such cases may be determined by the information presented on its return Therefore please make sure the return is complete and accurate and fully describes in Part III, the organization s programs and accomplishments

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions page 26.)		
a Total revenue, gains, and other support per audited financial statements ▶	a	128340
b Amounts included on line a but not on line 12, Form 990		
(1) Net unrealized gains on investments $		
(2) Donated services and use of facilities $		
(3) Recoveries of prior year grants $		
(4) Other (specify) $		
Add amounts on lines (1) through (4) ▶	b	
c Line a minus line b ▶	c	128340
d Amounts included on line 12, Form 990 but not on line a		
(1) Investment expenses not included on line 6b, Form 990 $		
(2) Other (specify) $		
Add amounts on lines (1) and (2) ▶	d	
e Total revenue per line 12, Form 990 (line c plus line d) ▶	e	128340

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return		
a Total expenses and losses per audited financial statements ▶	a	88553
b Amounts included on line a but not on line 17, Form 990		
(1) Donated services and use of facilities $		
(2) Prior year adjustments reported on line 20, Form 990 $		
(3) Losses reported on line 20, Form 990 $		
(4) Other (specify) $		
Add amounts on lines (1) through (4) ▶	b	
c Line a minus line b ▶	c	88553
d Amounts included on line 17, Form 990 but not on line a		
(1) Investment expenses not included on line 6b, Form 990 $		
(2) Other (specify) $		
Add amounts on lines (1) and (2) ▶	d	
e Total expenses per line 17, Form 990 (line c plus line d) ▶	e	88553

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see Specific Instructions on page 26.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Steven Aldinger 2452 E Desert Willow Dr. Phoenix, AZ 85048	Pres	-0-	-0-	-0-
Mercy Contreras 2815 S Ingalls Way, Denver, CO 80227	Exec V.P	-0-	-0-	-0-
Anthony Sabino 54 Oak St. Allendale, N.J. 07401	V.P.	-0-	-0-	-0-
Joe Rosenblatt 2 Hackamore Dr. Rose Hill Plantation, Bluffton S.C 29910	V.P Counsel	-0-	-0-	-0-
David Weisman 1809 Kalorama Square NW Wash DC 20008	V.P. Co-Counsel	-0-	-0-	-0-
Eric Stoll P.O. Box 414 Bogota NJ 07603	Treasurer	-0-	-0-	-0-
Gilbert Houck 325 Market St., New Cumberland Pa 17070	Secretary	-0-	-0-	-0-

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ▶ ☐ Yes ☒ No

If "Yes," attach schedule—see Specific Instructions on page 27.

Part VI Other Information (See Specific Instructions on page 27.)

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77		X
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization ▶ ______ and check whether it is ☐ exempt OR ☐ nonexempt			
81a	Enter direct or indirect political expenditures. See line 81 instructions. 81a			
b	Did the organization file Form 1120-POL for this year?	81b		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b N/A			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85	*501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members?	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b		
c	Dues, assessments, and similar amounts from members 85c			
d	Section 162(e) lobbying and political expenditures 85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
86	*501(c)(7) orgs.* Enter: a Initiation fees and capital contributions included on line 12 86a			
b	Gross receipts, included on line 12, for public use of club facilities 86b			
87	*501(c)(12) orgs.* Enter: a Gross income from members or shareholders 87a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89a	*501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under section 4911 ▶ ______, section 4912 ▶ ______, section 4955 ▶ ______			
b	*501(c)(3) and 501(c)(4) orgs.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X

c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0

d Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ 0

90a List the states with which a copy of this return is filed ▶ NONE

b Number of employees employed in the pay period that includes March 12, 2001 (See instructions.) 90b

91 The books are in care of ▶ Eric Syol Telephone no. ▶ (201) 692-9319
Located at ▶ 117 Hillside Ave, Teaneck NJ. ZIP + 4 ▶ 07666-4008

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041*—Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32.)

Note Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					34254
95 Interest on savings and temporary cash investments			14	15076	
96 Dividends and interest from securities			14	8028	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	<325>	
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					10
102 Gross profit or (loss) from sales of inventory					186
103 Other revenue a Advertising & Misc.					13185
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				22779	47635

105 Total (add line 104, columns (B), (D), and (E)) ▶ 70414

Note *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
94	Membership dues to defray member expenses
101/102	Special events, sales of inventory to defray costs of activities
103	Advertising & misc - club directories advertising for support of programs

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, direc [redacted]

Note *If "Yes" to (b), file Form 8870 and Form 4720 (see inst* [redacted]

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, [redacted]
and belief, it is true, correct, and complete. Declaration of preparer ([redacted]

Eric D Stoll [redacted]
Signature of officer

ERIC D. STOLL, TRE [redacted]
Type or print name and title

Paid Preparer's Use Only

Preparer's signature [redacted]

Firm's name (or yours if self employed), address, and ZIP + 4

Malkin, Coppock [redacted]
Certified Public A [redacted]
75 Chestnut Ridg [redacted]
Montvale, NJ 076 [redacted]
22-3379926

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f) 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2001

Name of the organization: Radio Club of America, Inc

Employer identification number: 23-7064387

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none enter 'None')

(a) Name and address of each employee paid more than $50 000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over $50 000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than $50 000	(b) Type of service	(c) Compensation
Meredith & Hopkins Inc 3 Caro Court, Red Bank, NJ. 07701	membership Contract	27,099
Richard A. Fintzy 42 Winding Way, Short Hills, N.J.	CPA	1,450
Total number of others receiving over $50 000 for professional services ▶		

Part III Statements About Activities (See page 2 of the instructions)

			Yes	No
1	During the year has the organization attempted to influence national state or local legislation including any attempt to influence public opinion on a legislative matter or referendum? If "Yes " enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ ______ (Must equal amounts on line 38, Part VI A or line i of Part VI-B)	1		X
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities			
2	During the year, has the organization either directly or indirectly engaged in any of the following acts with any substantial contributors trustees, directors officers creators key employees or members of their families or with any taxable organization with which any such person is affiliated as an officer director trustee majority owner or principal beneficiary? *(If the answer to any question is "Yes " attach a detailed statement explaining the transactions)*			
a	Sale exchange or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods services or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		X
e	Transfer of any part of its income or assets?	2e		X
3	Does the organization make grants for scholarships fellowships student loans etc ? (See Note below)	3	X	
4	Do you have a section 403(b) annuity plan for your employees?	4		X

Note *Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments*

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box)

5 ☐ A church convention of churches or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A Federal, state or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV A)

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

12 ☒ An organization that normally receives **(1) more than 33⅓%** of its support from contributions membership fees and gross receipts from activities related to its charitable etc functions—subject to certain exceptions and **(2) no more than 33⅓%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in **(1)** lines 5 through 12 above, or **(2)** section 501(c)(4) (5) or (6) if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10 11 or 12) *Use cash method of accounting*

Note *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting*

Calendar year (or fiscal year beginning in) ▶	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts grants and contributions received (Do not include unusual grants See line 28)	19560	31964	31610	33110	116244
16 Membership fees received	34567	32892	35825	30709	133993
17 Gross receipts from admissions merchandise sold or services performed or furnishing of facilities in any activity that is related to the organization s charitable etc purpose	38925	32710	25515	30261	127411
18 Gross income from interest dividends amounts received from payments on securities loans (section 512(a)(5)) rents royalties and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30 1975	27248	28032	24641	25833	105754
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization s benefit and either paid to it or expended on its behalf,					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	120300	125598	117591	119913	483402
24 Line 23 minus line 17	81375	92888	92076	89652	355991
25 Enter 1% of line 23	1203	1256	1176	1199	

26 **Organizations described on lines 10 or 11** a Enter 2% of amount in column (e) line 24 ▶ 26a

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a **Do not file this list with your return** Enter the total of all these excess amounts ▶ 26b

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶ 26c

d Add Amounts from column (e) for lines 18 ______ 19 ______ 22 ______ 26b ______ ▶ 26d

e Public support (line 26c minus line 26d total) ▶ 26e

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f %

27 **Organizations described on line 12** a For amounts included in lines 15 16 and 17 that were received from a "disqualified person " prepare a list for your records to show the name of, and total amounts received in each year from each "disqualified person " **Do not file this list with your return** Enter the sum of such amounts for each year

(2000) 0 (1999) 0 (1998) 0 (1997) 0

b For any amount included in line 17 that was received from each person (other than "disqualified persons") prepare a list for your records to show the name of and amount received for each year that was more than the larger of **(1)** the amount on line 25 for the year or **(2)** $5 000 (Include in the list organizations described in lines 5 through 11 as well as individuals) **Do not file this list with your return** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year

(2000) 0 (1999) 0 (1998) 0 (1997) 0

c Add Amounts from column (e) for lines 15 116244 16 133993 17 127411 20 0 21 0 ▶ 27c 377648

d Add Line 27a total 0 and line 27b total 0 ▶ 27d 0

e Public support (line 27c total minus line 27d total) ▶ 27e 377648

f Total support for section 509(a)(2) test Enter amount from line 23 column (e) ▶ 27f 483402

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g 78.12 %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h 21.88 %

28 **Unusual Grants** For an organization described in line 10 11 or 12 that received any unusual grants during 1997 through 2000 prepare a list for your records to show for each year the name of the contributor, the date and amount of the grant and a brief description of the nature of the grant **Do not file this list with your return** Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	31		
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)	32d		
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)	33h		
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
(To be completed ONLY by an eligible organization that filed Form 5768) N/A

Check ▶ a ☐ if the organization belongs to an affiliated group Check ▶ b ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 *Total lobbying expenditures (add lines 36 and 37)*	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table—			
If the amount on line 40 is— / The lobbying nontaxable amount is—			
Not over $500 000 — 20% of the amount on line 40			
Over $500,000 but not over $1 000 000 — $100 000 plus 15% of the excess over $500 000			
Over $1 000 000 but not over $1 500,000 — $175 000 plus 10% of the excess over $1 000 000	41		
Over $1 500 000 but not over $17 000 000 — $225 000 plus 5% of the excess over $1 500 000			
Over $17 000,000 — $1 000 000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter -0 if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

Caution *If there is an amount on either line 43 or line 44 you must file Form 4720*

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 11 of the instructions)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	**(a)** 2001	**(b)** 2000	**(c)** 1999	**(d)** 1998	**(e)** Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 *Grassroots ceiling amount (150% of line 48(e))*					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions) N/A

During the year, did the organization attempt to influence national state or local legislation including any attempt to influence public opinion on a legislative matter or referendum through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members legislators or the public			
e Publications or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators their staffs government officials or a legislative body			
h Rallies demonstrations seminars conventions, speeches lectures or any other means			
i *Total lobbying expenditures (Add lines c through h)*			

If "Yes" to any of the above also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities equipment or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) *Performance of services or membership or fundraising solicitations*	b(vi)		X
c Sharing of facilities equipment mailing lists other assets or paid employees	c		X

d If the answer to any of the above is "Yes" complete the following schedule Column (b) should always show the fair market value of the goods other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement show in column (d) the value of the goods, other assets or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers transactions and sharing arrangements

52a Is the organization directly or indirectly affiliated with or related to one or more tax exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☐ No

b If "Yes" complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Schedule B (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Supplementary Information for line 1d of Form 990 or line 1 of Form 990-EZ (see instructions)

OMB No 1545-0047

2000

Name of organization: Radio Club of America, Inc

Employer identification number: 23 7064387

Organization type (check one)—Section [X] 501(c)(3) ◄ (enter number) [ ] 527 or [ ] 4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations—
Check this box if the organization had no charitable contributors who contributed more than $1,000 during the year (But see **General rule** below) ▶ [ ]
Enter here the total gifts received during the year for a religious, charitable, etc , purpose ▶ $

Note: *This form is generally not open to public inspection except for section 527 organizations.*

General Instructions

Purpose of Form

Schedule B (Form 990 or 990-EZ) is used by organizations required to file **Form 990,** Return of Organization Exempt From Income Tax, or **Form 990-EZ,** Short Form Return of Organization Exempt From Income Tax, to provide the information regarding their contributors that is required for line 1d of Form 990 (or line 1 of Form 990-EZ)

Attach the Schedule B (Form 990 or 990-EZ) to Form 990 or 990-EZ Attach Schedule B after Schedule A (Form 990 or 990-EZ), Organization Exempt Under Section 501(c)(3), if that return is required for the organization

Who Must File Schedule B (Form 990 or 990-EZ)

All organizations must file Schedule B (Form 990 or 990-EZ) unless they certify that they do not meet the filing requirements of Schedule B (Form 990 or 990-EZ) by checking the box in item L of the heading of their Form 990 or Form 990-EZ

See the instructions for item L in the Instructions for Form 990 and Form 990-EZ

Caution: *Schedule B (Form 990 or 990-EZ) is not a substitute for the list of "contributors" required for Part IV-A, Support Schedule, of Schedule A (Form 990 or 990-EZ)*

Public Inspection

Schedule B (Form 990 or 990-EZ) is

- Open to public inspection for a section 527 political organization
- Generally not open to public inspection for the other organizations that must file this form

If a non-section 527 organization files a copy of Form 990, or Form 990-EZ, and attachments with any state, it should not include its Schedule B (Form 990 or 990-EZ) in the attachments for the state unless a *schedule of contributors is specifically required* by the state States that do not require the information might make the schedule available for public inspection along with the rest of the Form 990 or Form 990-EZ

See the Instructions for Form 990 and Form 990-EZ for phone help and the public inspection rules for those forms and their attachments, which include Schedule B (Form 990 or 990-EZ)

Contributors Required To Be Listed on Part I

"*Contributor*" includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations

General rule Unless the organization is covered by one of the special rules below, it must list on Part I every contributor who, during the year, gave the organization directly or indirectly, money, securities, or any other type of property totaling $5,000 or more for the year Also complete Part II for a noncash contribution In determining the $5,000 amount, total all of the contributor's gifts of $1,000 or more for the year

Section 501(c)(3) organizations For an organization described in section 501(c)(3) that meets the 33⅓% support test of the Regulations under sections 509(a)(1)/170(b)(1)(A)(vi) (whether or not the organization is otherwise described in section 170(b)(1)(A))—

List in Part I only those contributors whose contribution of $5,000 or more is greater than 2% of the amount reported on line 1d of Form 990 (or line 1 of Form 990-EZ) (Regulations section 1 6033-2(a)(2)(iii)(a))

Example. A section 501(c)(3) organization, of the type described above, reported $700,000 in total contributions, gifts, grants, and similar amounts received on line 1d of its Form 990 The organization is only required to list in Parts I and II of its Schedule B (Form 990 or 990-EZ) each person who contributed more than the greater of $5,000 or $14,000 (2% of $700,000) Thus, a contributor who gave a total of $11,000 would not be reported in Parts I and II for this section 501(c)(3) organization Even though the $11,000 contribution to the organization exceeded $5,000, it did not exceed $14,000

Section 501(c)(7), (8), or (10) organizations For *noncharitable* contributions to one of these organizations, list in Part I contributors who gave $5,000 or more as described in the **General rule** discussed above

Name of organization	Employer identification number
Radio Club of Am	

Part I Contributors

(a) No.	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
		$ 10,000.00	Individual ☑ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
(a) No.		(c) Aggregate contributions	(d) Type of contribution
		$ 5000.00	Individual ☑ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
(a) No	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
		$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
(a) No	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
		$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
(a) No.	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
		$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)
(a) No	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
		$	Individual ☐ Payroll ☐ Noncash ☐ (Complete Part II if a noncash contribution.)

NAME Radio Club of America, Inc FILE NO 23-7064387

ADDRESS FOLIO

YEAR ENDED

Form 990

Part I		
Line 9 - Awards Banquet	10	
Line 10C - Pins & Plaques	186	
Line 20		
Decrease in FMV of investments	<8336>	
Prior years cumulative fund adjustment	26707	
	18371	
Part II		
Line 22		
Capitol College	3000	
Montclair State University	3000	
Stevens Institute of Technology	2500	
Embry-Riddle Aeronautical University	3000	
ARRL Education and Technology fund	1500	
Foundation for Amateur Radio	5000	
	18000	

Radio Club of America
Smith Barney FMV
FYE 9/30/2002

Form 990
Part IV
Line 54

	Shares	FMV 10/1/01	Shares	FMV 9/30/02
AT&T Wireless Com Stk	186	2,779	186	772
Agere Systems Class A	1	0	1	1
Agere Systems Class B	35	0	35	39
Avaya Com Stk	11	109	11	17
Lucent Tech Com Stk	136	779	136	105
Verizon Com Stk	568	30,734	568	15,955
MFS Govt Mkts Fund	2,185	14,465	2185	15,404
Income Trust SBI	3,000	19,860	3000	21,150
Taxable bond portfolio	1,450	9,599	1450	10,223
GNMA Certificate #1	75,000	12,652	75000	12,137
GNMA Certificate #2	25,000	3,716	0	0
FHLM #2 (FV $22k) 8%	22,000	21,145	22000	12,165
FHLM #1 (FV $31k) 7 5%	31,000	32,318	31000	31,775
John Hancock Fund	3,834 783	24,696	3834 783	24,389
Putnam Fund	6,829 662	60,334	7130 472	64,673
Alabama Power Bond	20,000	18,454	20000	20,036
Bell Tel PA Notes	20,000	20,492	20000	20,083
IntrAmBnk Bond	15,000	15,642	15000	15,563
MBIA Inc Deb's	30,000	29,387	30000	33,622
FHLM Note #1 (FV $15k)6/19/01 6 375	15,000	15,103	0	0
FHLM Bond #3 (FV $15k)6/19/01 6 5%	15,000	15,530	15000	15,370
FHLM Bond #2 (FV $21k)10/16/96	21,000	21,046	0	0
FHLM Bond #4 (FV $15k)8/5/98 6 75%	15,000	14,809	15000	14,683
Providian Natl Bnk CD	16,000		16000	16,425
Bankatlantic	27,000		27000	27,043
FNMA Bond #1 (FV $35k)3/27/02 7%			35000	35,635
FNMA Fannie Notes 7/19/02 6%			15000	14,878
Agere Sys spinoff				
		383,648		422,142