990-E7

Short Form Return of Organization Exempt From Income Tax

2013

OMB No. 1545-1150

Open to Public

Inspection

Form **990-EZ** (2013)

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

Department of the Treasury Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning , 2013, and ending , 20 01/01 C Name of organization Check if applicable: D Employer identification number ✓ Address change ROAD RUNNERS CLUB OF AMERICA Virginia Happy Trails Running Club 54-1658157 Name change Number and street (or P.O. box, if mail is not delivered to street address) E Telephone number Initial return 3314 North Pershing Drive 301-606-8086 City or town, state or province, country, and ZIP or foreign postal code F Group Exemption Amended return Number ▶ Arlington, VA 22201 2708 Application pending Other (specify) ▶ Accrual H Check ▶ ☑ if the organization is **not** required to attach Schedule B I Website: ▶ www.vhtrc.ora (Form 990, 990-EZ, or 990-PF). J Tax-exempt status (check only one) −

501(c)(3) 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or 527 ✓ Association Other Trust 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) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ 76,414 Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Part I Check if the organization used Schedule O to respond to any question in this Part I ~ 1 0 2 Program service revenue including government fees and contracts 2 70,741 3 3 5,673 4 4 Investment income 0 Gross amount from sale of assets other than inventory 5a 0 h Less: cost or other basis and sales expenses 0 С Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . 5c 0 6 Gaming and fundraising events Gross income from gaming (attach Schedule G if greater than Revenue 0 Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . 6b 0 Less: direct expenses from gaming and fundraising events . . . 6с 0 Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . 6d 0 Gross sales of inventory, less returns and allowances 7a 0 7b Less: cost of goods sold 0 Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c C 0 8 Other revenue (describe in Schedule O) 8 0 9 **Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9 76,414 10 Grants and similar amounts paid (list in Schedule O) 10 400 11 Benefits paid to or for members 11 0 12 Salaries, other compensation, and employee benefits 12 0 13 Professional fees and other payments to independent contractors 13 0 14 Occupancy, rent, utilities, and maintenance 14 0 15 Printing, publications, postage, and shipping 15 126 Other expenses (describe in Schedule O) See Schedule O, Statement 1 16 16 98,549 17 Total expenses. Add lines 10 through 16 17 99,075 Excess or (deficit) for the year (Subtract line 17 from line 9) 18 18 -22,661 Net Assets 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with 19 56,440 20 20 Other changes in net assets or fund balances (explain in Schedule O)__ 0 21 Net assets or fund balances at end of year. Combine lines 18 through 20 21 33.779

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Part III Ralance Sheets (see the instructions for Part II)

Pa	Charle if the experiention year Caladula	,	oversation in this I	Dowt II		
	Check if the organization used Schedule	e O to respond to ar		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments			56,440	22	33,779
23	Land and buildings			·	23	0
24	Other assets (describe in Schedule O)				24	0
25	Total assets			56,440	25	33,779
26	Total liabilities (describe in Schedule O)				26	0
27	Net assets or fund balances (line 27 of column			56,440	27	33,779
Par	t III Statement of Program Service Accom	-		•		Expenses
Λ/l	Check if the organization used Schedule					uired for section
	t is the organization's primary exempt purpose?		g and conduct trail ru			c)(3) and 501(c)(4) nizations and section
	cribe the organization's program service accompl neasured by expenses. In a clear and concise n				4947	7(a)(1) trusts; optional
	ons benefited, and other relevant information for e		s services provided	, the number of	for o	thers.)
28	Conduct the Bull Run Run 50 mile trail run on April		participated.)			
	(Grants \$ 0) If this amount	t includes foreign gra	nts, check here .	▶ □	28a	26,340
29	Conduct the Massanutten Mt Trails 100 mile trail rui	n on May 18-19, 2013.	(198 runners particip	ated.)		
	(Overte ©	Lingled for the sur			00-	00 (10
30	,	t includes foreign gra	· · · · · · · · · · · · · · · · · · ·		29a	39,619
30	Conduct the VHTRC Women's Half Marathon trail ru	in on September 14, 2	013. (218 runners par	ticipated.)		
	(Grants \$ 0) If this amount	t includes foreign gra	nts, check here .	▶ □	30a	11,803
31	Other program services (describe in Schedule O).					
	(Grants \$ 0) If this amount	t includes foreign gra	nts, check here .	▶ □	31a	5,062
	Total program service expenses (add lines 28a				32	82,824
Par	t IV List of Officers, Directors, Trustees, and Ke		· ·		nstruc	ctions for Part IV)
	Check if the organization used Schedule	e O to respond to ar			<u> </u>	
	(a) Name and title	(b) Average hours per week	(c) Reportable compensation	(d) Health benefits, contributions to employ		
	(a) Name and title	devoted to position	(Forms W-2/1099-MISC) (if not paid, enter -0-)	benefit plans, and deferred compensatio		other compensation
Δlan	Gowen	5	0		0	0
	ident	-			Ĭ	· ·
	a Springman	5	0		0	0
	rd Member	-				
Joe	Clapper	1	0		0	0
Boa	rd Member					
	Demoney	2	0		0	0
	rd Member	40.00				
	truther Davidson	10.00	0		0	0
	rd Member n R McNeill	10.00	0		0	0
	Surer		0		١	V
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Form 990-EZ (2013)

Part	· · · · · · · · · · · · · · · · · · ·			
	instructions for Part V) Check if the organization used Schedule O to respond to any question in this	Part	_	
00			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	33		~
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)	34		,
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)?	35a		~
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 $\ldots \ldots \ldots \ldots \ldots \ldots$	36		~
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			
b 40a	Gross receipts, included on line 9, for public use of club facilities	_		
	section 4911 \blacktriangleright 0; section 4912 \blacktriangleright 0; section 4955 \blacktriangleright 0			
b	Section 501(c)(3) and 501(c)(4) 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		,
С	Section 501(c)(3) and 501(c)(4) 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) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization			
е	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		V
41	List the states with which a copy of this return is filed ▶			
42a	<u></u> ,		6-808	5
	Located at ► 116 Clarke Place, Frederick, MD 21701 ZIP + 4 ►	21	701	
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)?	42b	Yes	No ✓
	If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank			
	and Financial Accounts.			
С	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c		~
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here		. 1	▶ □
	and enter the amount of tax-exempt interest received or accrued during the tax year		Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be		103	110
	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		~
45b	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	.50		
	Form 990-EZ (see instructions)	45b		~

Page 3

Form 990)-EZ (20	113)							1	age -
									Yes	No
		ne organization engage, directly or in ndidates for public office? If "Yes," c								V
Part \	/	Section 501(c)(3) organizations	only							<u> </u>
		All section 501(c)(3) organizations	s must answer que	stions 47–49b ar	nd 52, an	d com	nplete th	e tables	for lin	es
		50 and 51.				//				
		Check if the organization used Sch	leaule O to respond	to any question i	n this Par	. VI			Yes	. U
47	Did tl	ne organization engage in lobbying	activities or have a	section 501(h) elec	tion in eff	ect di	ırina the	tax	res	NO
		If "Yes," complete Schedule C, Part						. 47		\ \rac{1}{2}
	-	organization a school as described in		i)? If "Yes," comple	te Schedu	le E		. 48		1
		ne organization make any transfers to		·				. 49	a	~
		s," was the related organization a se								
		olete this table for the organization's								
	emple	oyees) who each received more than	\$100,000 of comper	nsation from the or				e, enter "	None.	
	(a)	Name and title of each employee	(b) Average hours per week	(c) Reportable compensation		lealth be itions to	enetits, employee	(e) Estima	ted amo	unt of
	(α)	Name and title of each employee	devoted to position	(Forms W-2/1099-MIS		olans, ar ompensa	nd deferred	other co	mpensa	tion
None							ation			
None										
51	Comp \$100,	number of other employees paid over olete this table for the organization's 000 of compensation from the organ Name and business address of each independent	s five highest compenization. If there is no	ensated independe		otors v		receive		e than
None		<u> </u>				-				
None				-						
				_						
						_				
				+						
d	Total	number of other independent contra	ctors each receiving	over \$100,000 .	.▶					
		ne organization complete Schedule A				. , ,	•	.		
		xempt charitable trusts must attach a						► ✓ Ye		No
		of perjury, I declare that I have examined this red d complete. Declaration of preparer (other than						nowledge ar	nd belief	, it is
		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \								
Sign		Signature of officer				Date				
Here		Brian McNeill, Treasurer								
		Type or print name and title	Propararia signatura		Date			DTIN		
Paid		Print/Type preparer's name	Preparer's signature		Date		Check self-emplo	if PTIN		
Prepa		Firm's name ▶				Firm's	•	y Gu		
Use C	nly	Firm's name ► Firm's address ►				Phone	s EIN ► e no			
May th	e IRS	discuss this return with the preparer	shown above? See i	instructions				► ∏ Ye	s \square	No

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.

2013

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

► Attach to Form 990 or Form 990-EZ.
► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

name of the organization							employer i	aenuncauo	n number		
ROAD RUNNERS CLUB OF	AMERICA Vir	ginia Happy Trails Run	ning Club)				54-16	58157		
		rity Status (All orga			-			nstructio	ons.		
The organization is not a p				_		-					
		hes, or association of			ed in sec	tion 170	(b)(1)(A)(i	i).			
		170(b)(1)(A)(ii). (Attac		•							
		spital service organiza									
hospital's name,	city, and state										
5 An organization of section 170(b)(1)		the benefit of a colle	ge or uni	versity ov	wned or	operated	by a go	vernmen	tal unit c	lescril	oed in
7											
8 A community trus	st described in	n section 170(b)(1)(A))(vi). (Con	nplete Pa	ırt II.)						
receipts from act	tivities related oss investme	receives: (1) more that I to its exempt funct nt income and unrel fter June 30, 1975. Se	ions—sul lated bus	bject to d siness tax	certain ex xable ind	come (les	s, and (2) ss sectio) no more	e than 3	3¹/₃%	of its
10 An organization of	organized and	operated exclusively	to test fo	or public s	safety. Se	e sectio	n 509(a)	(4).			
11 An organization purposes of one	organized an	nd operated exclusive licly supported organ describes the type of	ely for th	ie benefit described	t of, to p	perform to ion 509(a	the funct a)(1) or so	tions of, ection 50	9(a)(2). S		
a 🗌 Type I	b Type	II c ☐ Type II	I–Functio	nally integ	grated	d 🗆 -	Type III-l	Non-funct	tionally ir	ntegra	ted
e By checking this other than foundard or section 509(a)(ation manage	that the organization ers and other than one									
		written determination	on from t	the IRS t	hat it is	a Type	I, Type	II, or Typ	oe III su	oporti	ng
organization, che											. ັ⊓
g Since August 17, following persons		ne organization accep	pted any	gift or co	ontributio	n from a	ny of the	e			
		ndirectly controls, eithody of the supported of								Yes	No
		on described in (i) abo	_								
	-	a person described in							11g(ii		
	-	on about the support								,	
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the o	organization sted in your document?	the orgai	rou notify nization in of your port?	organiza (i) organ	Is the tion in col. ized in the S.?	(vii) Amou	nt of m upport	onetary
		(**************************************	Yes	No	Yes	No	Yes	No			
(A)											
(B)											
(C)											
(D)											
(E)											

Part II

	(Complete only if you checked the Part III. If the organization fails to				-	•	alify under
Secti	on A. Public Support	quality arias	51 1110 10010 110	tod Bolow, p	ioacc comple	no r art iii.j	
	dar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	(1)					()
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						
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.						
	on B. Total Support				4 10 20 40		
	dar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 IV.)						
11 12 13	Total support. Add lines 7 through 10 Gross receipts from related activities, etc. First five years. If the Form 990 is for the	e organizatior	n's first, secon	d, third, fourth			
	organization, check this box and stop her	e					▶ □
	on C. Computation of Public Suppor						
14 15 16a	Public support percentage for 2013 (line 6 Public support percentage from 2012 Sch 331/3% support test—2013. If the organiz	edule A, Part	II, line 14 .			14 15 /3% or more, cl	% % heck this
	box and stop here. The organization qual			-			
b	331/3% support test—2012. If the organicheck this box and stop here. The organic					15 is 33 ¹ / ₃ %	or more, . ► □
17a							
b	10%-facts-and-circumstances test—20 15 is 10% or more, and if the organization Explain in Part IV how the organization me supported organization	ion meets the eets the "fact	e "facts-and-ci	rcumstances" tances" test. T	test, check th	is box and st	op here.
18	Private foundation. If the organization did	d not check a	box on line 13,	16a, 16b, 17a	a, or 17b, chec	k this box and	see

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

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.)

Secti	on A. Public Support			, , ,		,	
Calen	dar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")	4,776	5,549	7,396	5,840	5,673	29,234
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	70,462	76,944	79,734	88,852	70,741	386,733
3	Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5	The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6	Total. Add lines 1 through 5	75,238	82,493	87,130	94,692	76,414	415,967
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons .	0	0	0	0	0	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	0	0	0	0	0
8 8	Add lines 7a and 7b	0	0	0	0	0	0
<u>C1:</u>	line 6.)						415,967
	on B. Total Support	(=) 0000	(h) 0010	(-) 0011	(4) 0010	(-) 0010	(f) Total
Galen 9	dar year (or fiscal year beginning in) ► Amounts from line 6	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
10a	Amounts from line 6 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	75,238	82,493	87,130 0	94,692	76,414	415,967
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
С	Add lines 10a and 10b	0	0	0	0	0	0
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
13	Total support. (Add lines 9, 10c, 11, and 12.)	-	82,493		94,692		
14	First five years. If the Form 990 is for the organization, check this box and stop her	•	's first, secon				` , ; ,
Secti	on C. Computation of Public Suppor						
15	Public support percentage for 2013 (line 8			3. column (fl)		15	100 %
16	Public support percentage from 2012 Sch					16	100 %
	on D. Computation of Investment Inc					1 .0 1	100 70
17	Investment income percentage for 2013 (I			y line 13, colun	nn (f))	17	0 %
18	Investment income percentage from 2012					18	0 %
19a	331/3% support tests-2013. If the organi	ization did not	check the box	on line 14, ar	nd line 15 is m		%, and line
b	17 is not more than 33½%, check this box 33½% support tests—2012. If the organiz						
~	line 18 is not more than 331/3%, check this b						
20	Private foundation. If the organization die	_	_	· · · · · · · · · · · · · · · · · · ·	· · · · · ·		_

chedule A (I	Page • Pa					
Part IV						

SCHEDULE 0 (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

► Attach to Form 990 or 990-EZ. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990. Open to Public Inspection

Name of the organization	Employer identification number
ROAD RUNNERS CLUB OF AMERICA Virginia Happy Trails Running Club	54-1658157
Form 990-EZ, Part I, Line 10 - Conduct informal trail runs (in addition to formal events) for benefit of th	
······	

Schedule O, Statement 1

ROAD RUNNERS CLUB OF AMERICA Virginia Happy Trails Running

Club

Form: 990-EZ **54-1658157**

Page: 1

Line Number: Part I Line 16

Other Expenses Structured Explanation

Description	Amount
Organize and conduct trail running events	98,549
Total:	98,549

Club

Form: 990-EZ **54-1658157**

Page: 2

Line Number: Part III Line 31

Other Program Service Accomplishments

Description	Grants And Allocations	Includes Foreign Grants	Program Service Expenses
Conduct Hashewa Hills 50K Trail Run February 23, 2013, (93 runners participated)	0		3,196
Conduct a program of informal training runs and low key events. (Approx 500 participants.)	0		1,866
Total:			5,062