

Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

## 2017

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.

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A** For the 2017 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

|  |  |   |
|--|--|---|
| <b>B</b> Check if applicable:                    | <b>C</b> Name of organization  | <b>D</b> Employer identification number |
| <input type="checkbox"/> Address change          | <b>TENNESSEE STORMWATER ASSOCIATION</b><br>Number and street (or P.O. box, if mail is not delivered to street address) Room/suite<br><b>P.O. BOX 6550</b><br>City or town, state or province, country, and ZIP or foreign postal code<br><b>MARYVILLE TN 37802</b> | <b>26-3315160</b>                       |
| <input type="checkbox"/> Name change             |  | <b>E</b> Telephone number               |
| <input type="checkbox"/> Initial return          |  | <b>615-494-8708</b>                     |
| <input type="checkbox"/> Final return/terminated |  | <b>F</b> Group Exemption Number ▶       |
| <input type="checkbox"/> Amended return          |  |   |
| <input type="checkbox"/> Application pending     |  |   |

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

**H** Check  if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ **WWW.TNSTORMWATER.ORG**

**J** Tax-exempt status (check only one) —  501(c)(3)  501(c) ( ) ◀ (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) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **142,365**

**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

|   | Description   | Code           | Amount         |
|---|---|----------------|----------------|
| <b>Revenue</b>  | <b>1</b> Contributions, gifts, grants, and similar amounts received   | <b>1</b>       |                |
|   | <b>2</b> Program service revenue including government fees and contracts  | <b>2</b>       | <b>74,425</b>  |
|   | <b>3</b> Membership dues and assessments  | <b>3</b>       | <b>39,676</b>  |
|   | <b>4</b> Investment income  | <b>4</b>       |                |
|   | <b>5a</b> Gross amount from sale of assets other than inventory   | <b>5a</b>      |                |
|   | <b>b</b> Less: cost or other basis and sales expenses   | <b>5b</b>      |                |
|   | <b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)  | <b>5c</b>      |                |
|   | <b>6</b> Gaming and fundraising events  |                |                |
|   | <b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000)  | <b>6a</b>      |                |
|   | <b>b</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) | <b>6b</b>      | <b>27,117</b>  |
| <b>c</b> Less: direct expenses from gaming and fundraising events   | <b>6c</b>   | <b>10,788</b>  |                |
| <b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | <b>6d</b>   | <b>16,329</b>  |                |
| <b>7a</b> Gross sales of inventory, less returns and allowances   | <b>7a</b>   |                |                |
| <b>b</b> Less: cost of goods sold   | <b>7b</b>   |                |                |
| <b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)                     | <b>7c</b>   |                |                |
| <b>8</b> Other revenue (describe in Schedule O)   | <b>8</b>  | <b>1,147</b>   |                |
| <b>9</b> <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8                                      | <b>9</b>  | <b>131,577</b> |                |
| <b>Expenses</b>   | <b>10</b> Grants and similar amounts paid (list in Schedule O)  | <b>10</b>      |                |
|   | <b>11</b> Benefits paid to or for members   | <b>11</b>      |                |
|   | <b>12</b> Salaries, other compensation, and employee benefits   | <b>12</b>      | <b>42,687</b>  |
|   | <b>13</b> Professional fees and other payments to independent contractors   | <b>13</b>      |                |
|   | <b>14</b> Occupancy, rent, utilities, and maintenance   | <b>14</b>      |                |
|   | <b>15</b> Printing, publications, postage, and shipping   | <b>15</b>      |                |
|   | <b>16</b> Other expenses (describe in Schedule O)   | <b>16</b>      | <b>61,479</b>  |
|   | <b>17</b> <b>Total expenses.</b> Add lines 10 through 16  | <b>17</b>      | <b>104,166</b> |
| <b>Net Assets</b>   | <b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)   | <b>18</b>      | <b>27,411</b>  |
|   | <b>19</b> 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)  | <b>19</b>      | <b>254,926</b> |
|   | <b>20</b> Other changes in net assets or fund balances (explain in Schedule O)  | <b>20</b>      |                |
|   | <b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20   | <b>21</b>      | <b>282,337</b> |

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

Form **990-EZ** (2017)

**Part II Balance Sheets** (see the instructions for Part II)

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

|  | (A) Beginning of year |    | (B) End of year |
|--|-----------------------|----|-----------------|
| 22 Cash, savings, and investments  | 254,926               | 22 | 282,337         |
| 23 Land and buildings  | 0                     | 23 |                 |
| 24 Other assets (describe in Schedule O)                                       | 0                     | 24 |                 |
| 25 Total assets  | 254,926               | 25 | 282,337         |
| 26 Total liabilities (describe in Schedule O)                                  | 0                     | 26 | 0               |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 254,926               | 27 | 282,337         |

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

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

What is the organization's primary exempt purpose?

**PRESERVATION OF CLEAN WATER PROTECTION OF GREENWAYS AND BEAUTIFICATION.**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

|  |     |  |         |
|--|-----|--|---------|
| 28 DISSEMINATION OF INFORMATION IN STORMWATER CONTROL MEASURES AND THE ADOPTION OF IMPROVED PRACTICES IN STORMWATER ADMINISTRATION |     |  |         |
| (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>   | 28a |  | 104,166 |
| 29   |     |  |         |
| (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>   | 29a |  |         |
| 30   |     |  |         |
| (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>   | 30a |  |         |
| 31 Other program services (describe in Schedule O)   |     |  |         |
| (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>   | 31a |  |         |
| 32 Total program service expenses (add lines 28a through 31a)  | 32  |  | 104,166 |

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)

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

| (a) Name and title                   | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|--------------------------------------|--|--|---|--|
| CHARLENE DESHA<br>EXECUTIVE DIRECTOR | 40.00  | 33,487   | 0   | 0  |
| MARK HEINZER<br>PRESIDENT            | 1.00   | 0  | 0   | 0  |
| DAVID MASON<br>VICE-PRESIDENT        | 0.50   | 0  | 0   | 0  |
| JENNIFER WATSON<br>PRESIDENT-ELECT   | 1.00   | 0  | 0   | 0  |
| STEVE CASEY<br>SECRETARY             | 1.00   | 0  | 0   | 0  |
| SHEILA KNIGHT<br>TREASURER           | 2.00   | 0  | 0   | 0  |
| DON GREEN<br>PAST PRESIDENT          | 0.00   | 0  | 0   | 0  |
| ANDY BEST<br>PAST PRESIDENT          | 0.00   | 0  | 0   | 0  |
| CHRIS GRANJU<br>PAST PRESIDENT       | 0.00   | 0  | 0   | 0  |
| MICHAEL SCOTT<br>BOARD MEMBER        | 1.00   | 0  | 0   | 0  |
| TRACY JONES<br>BOARD MEMBER          | 1.00   | 0  | 0   | 0  |
| DAVID EDWARDS<br>BOARD MEMBER        | 0.00   | 0  | 0   | 0  |

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

Form 990-EZ (2017) Part V Other Information. Includes questions 33 through 45b regarding organizational activities, financial accounts, and controlled entities. Includes a table with Yes/No columns for each question.

|  |                          |                                     |
|--|--------------------------|-------------------------------------|
|  | <b>Yes</b>               | <b>No</b>                           |
| <b>46</b> 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 ..... | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**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

|  |                          |                                     |
|--|--------------------------|-------------------------------------|
|  | <b>Yes</b>               | <b>No</b>                           |
| <b>47</b> Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II ..... | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E .....   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? .....   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes," was the related organization a section 527 organization? .....  | <input type="checkbox"/> | <input type="checkbox"/>            |

**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 |
|-------------------------------------|--|---|---|--|
| NONE                                |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |

**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 |
|--|---------------------|------------------|
| NONE   |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |

**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.

|                  |   |                                   |
|------------------|---|-----------------------------------|
| <b>Sign Here</b> | Signature of officer<br><b>CHARLENE DESHA</b><br>Type or print name and title | Date<br><b>EXECUTIVE DIRECTOR</b> |
|------------------|---|-----------------------------------|

|                               |  |                      |                         |   |                          |
|-------------------------------|--|----------------------|-------------------------|---|--------------------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br><b>DENISE D. HOLT</b>          | Preparer's signature | Date<br><b>04/02/18</b> | Check <input type="checkbox"/> if self-employed | PTIN<br><b>P01689828</b> |
|                               | Firm's name ▶ <b>INGRAM, OVERHOLT &amp; BEAN, PC</b>         |                      |                         | Firm's EIN ▶ <b>62-1651321</b>                  |                          |
|                               | Firm's address ▶ <b>428 MARILYN LANE<br/>ALCOA, TN 37701</b> |                      |                         | Phone no. <b>865-984-1040</b>                   |                          |

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

**Part II Balance Sheets** (see the instructions for Part II)

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

|  | (A) Beginning of year | (B) End of year |   |
|--|-----------------------|-----------------|---|
| 22 Cash, savings, and investments  | 0                     | 22              |   |
| 23 Land and buildings  | 0                     | 23              |   |
| 24 Other assets (describe in Schedule O)                                       | 0                     | 24              |   |
| 25 Total assets  | 0                     | 25              | 0 |
| 26 Total liabilities (describe in Schedule O)                                  | 0                     | 26              | 0 |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 0                     | 27              | 0 |

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

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

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

|   |  |     |
|---|--|-----|
| 28  | (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a |
| 29  | (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a |
| 30  | (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a |
| 31 Other program services (describe in Schedule O)            | (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/> | 31a |
| 32 Total program service expenses (add lines 28a through 31a) |  | 32  |

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)

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

| (a) Name and title                | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-----------------------------------|--|--|---|--|
| CRYSTAL BISHOP<br>PAST-PRESIDENT  | 2.00   | 0  | 0   | 0  |
| SCOTT BALL<br>BOARD MEMBER        | 0.00   | 0  | 0   | 0  |
| JIM TEMPLE<br>BOARD MEMBER        | 0.00   | 0  | 0   | 0  |
| CHRIS MASIN<br>BOARD MEMBER       | 0.50   | 0  | 0   | 0  |
| ALAN SPARKMAN<br>BOARD MEMBER     | 0.50   | 0  | 0   | 0  |
| TIM GANGAWARE<br>BOARD MEMBER     | 1.00   | 0  | 0   | 0  |
| ASHLIE FARMER<br>BOARD MEMBER     | 1.00   | 0  | 0   | 0  |
| DOUG NOONAN<br>BOARD MEMBER       | 1.00   | 0  | 0   | 0  |
| JOHN CHLARSON<br>SECRETARY AD-HOC | 1.00   | 0  | 0   | 0  |
| LORI SAAL<br>BOARD MEMBER         | 0.00   | 0  | 0   | 0  |
| JOSEPH BARNETT<br>BOARD MEMBER    | 0.00   | 0  | 0   | 0  |
| DON FENT<br>BOARD MEMBER          | 0.00   | 0  | 0   | 0  |



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

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Name of the organization

**TENNESSEE STORMWATER ASSOCIATION**

Employer identification number

**26-3315160**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: .....
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% 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)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations
  - g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
|                                    |          |   | Yes   | No |   |   |
| (A)                                |          |   |   |    |   |   |
| (B)                                |          |   |   |    |   |   |
| (C)                                |          |   |   |    |   |   |
| (D)                                |          |   |   |    |   |   |
| (E)                                |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    |   |   |

**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.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")  | 28,080   | 157,552  | 132,551  | 204,936  | 142,365  | 665,484   |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3  | 28,080   | 157,552  | 132,551  | 204,936  | 142,365  | 665,484   |
| <b>5</b> 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) |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |          |          |          |          |          | 665,484   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>7</b> Amounts from line 4   | 28,080   | 157,552  | 132,551  | 204,936  | 142,365  | 665,484   |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources |          |          |          |          |          |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on                              |          |          |          |          |          |           |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)                                |          |          |          |          |          |           |
| <b>11 Total support.</b> Add lines 7 through 10  |          |          |          |          |          | 665,484   |

**12** Gross receipts from related activities, etc. (see instructions) 12 142,365

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶

**Section C. Computation of Public Support Percentage**

|  |    |         |
|--|----|---------|
| <b>14</b> Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) | 14 | 100.00% |
| <b>15</b> Public support percentage from 2016 Schedule A, Part II, line 14                       | 15 | 100.00% |

**16a 33 1/3% support test—2017.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

**b 33 1/3% support test—2016.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

**17a 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶

**b 10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶



Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 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.)

Section A. Public Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support; 14 First five years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Value, Percentage. Row 15: Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) - 15 - %; Row 16: Public support percentage from 2016 Schedule A, Part III, line 15 - 16 - %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Value, Percentage. Row 17: Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) - 17 - %; Row 18: Investment income percentage from 2016 Schedule A, Part III, line 17 - 18 - %

- 19a 33 1/3% support tests—2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows include questions 1 through 10b regarding supported organizations, including their status, control, and support.

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
a 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?
b A family member of a person described in (a) above?
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

Table with 3 columns: Question, Yes, No. Rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

- 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?
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?

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

- 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)?

Table with 3 columns: Question, Yes, No. Row 1.

Section 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?
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?
3 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?

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

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).
a The organization satisfied the Activities Test. Complete line 2 below.
b The organization is the parent of each of its supported organizations. Complete line 3 below.
c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive?
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in?
3 Parent of Supported Organizations. Answer (a) and (b) below.
a 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?
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations?

Table with 3 columns: Question, Yes, No. Rows 2a, 2b, 3a, 3b.

**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 (explain in Part VI). 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<br>(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.   | 4              |                                |
| 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) | 6              |                                |
| 7                               | Other expenses (see instructions)  | 7              |                                |
| 8                               | <b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4).  | 8              |                                |

| Section B - Minimum Asset Amount |   | (A) Prior Year | (B) Current Year<br>(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                                | Average monthly cash balances   | 1b             |                                |
| c                                | Fair market value of other non-exempt-use assets  | 1c             |                                |
| d                                | <b>Total</b> (add lines 1a, 1b, and 1c)   | 1d             |                                |
| e                                | <b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):   |                |                                |
| 2                                | Acquisition indebtedness applicable to non-exempt-use assets  | 2              |                                |
| 3                                | Subtract line 2 from line 1d.   | 3              |                                |
| 4                                | 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.  | 6              |                                |
| 7                                | Recoveries of prior-year distributions  | 7              |                                |
| 8                                | <b>Minimum Asset Amount</b> (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.  | 2 |              |
| 3                                | Minimum asset amount for prior year (from Section B, line 8, Column A)  | 3 |              |
| 4                                | Enter greater of line 2 or line 3.  | 4 |              |
| 5                                | Income tax imposed in prior year  | 5 |              |
| 6                                | <b>Distributable Amount.</b> 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).

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

| Section D - Distributions  | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes  |              |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity      |              |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations  |              |
| 4 Amounts paid to acquire exempt-use assets  |              |
| 5 Qualified set-aside amounts (prior IRS approval required)  |              |
| 6 Other distributions (describe in Part VI). See instructions.   |              |
| 7 <b>Total annual distributions.</b> Add lines 1 through 6.  |              |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. |              |
| 9 Distributable amount for 2017 from Section C, line 6   |              |
| 10 Line 8 amount divided by line 9 amount  |              |

| Section E - Distribution Allocations (see instructions)   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2017 | (iii)<br>Distributable<br>Amount for 2017 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2017 from Section C, line 6  |                             |  |   |
| 2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-explain in Part VI). See instructions.   |                             |  |   |
| 3 Excess distributions carryover, if any, to 2017:  |                             |  |   |
| a   |                             |  |   |
| b From 2013   |                             |  |   |
| c From 2014   |                             |  |   |
| d From 2015   |                             |  |   |
| e From 2016   |                             |  |   |
| f <b>Total</b> of lines 3a through e  |                             |  |   |
| g Applied to underdistributions of prior years  |                             |  |   |
| h Applied to 2017 distributable amount  |                             |  |   |
| i Carryover from 2012 not applied (see instructions)  |                             |  |   |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f.   |                             |  |   |
| 4 Distributions for 2017 from Section D, line 7: \$   |                             |  |   |
| a Applied to underdistributions of prior years  |                             |  |   |
| b Applied to 2017 distributable amount  |                             |  |   |
| c Remainder. Subtract lines 4a and 4b from 4.   |                             |  |   |
| 5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. |                             |  |   |
| 6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.                        |                             |  |   |
| 7 <b>Excess distributions carryover to 2018.</b> Add lines 3j and 4c.   |                             |  |   |
| 8 Breakdown of line 7:  |                             |  |   |
| a Excess from 2013  |                             |  |   |
| b Excess from 2014  |                             |  |   |
| c Excess from 2015  |                             |  |   |
| d Excess from 2016  |                             |  |   |
| e Excess from 2017  |                             |  |   |



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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest instructions.

OMB No. 1545-0047

**2017**

Open to Public Inspection

Name of the organization

**TENNESSEE STORMWATER ASSOCIATION**

Employer identification number

**26-3315160**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a**  Mail solicitations
- b**  Internet and email solicitations
- c**  Phone solicitations
- d**  In-person solicitations
- e**  Solicitation of non-government grants
- f**  Solicitation of government grants
- g**  Special fundraising events

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? |    | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|---|---------------|--|----|-----------------------------------|---|---|
|   |               | Yes  | No |                                   |   |   |
| <b>1</b>  |               |  |    |                                   |   |   |
| <b>2</b>  |               |  |    |                                   |   |   |
| <b>3</b>  |               |  |    |                                   |   |   |
| <b>4</b>  |               |  |    |                                   |   |   |
| <b>5</b>  |               |  |    |                                   |   |   |
| <b>6</b>  |               |  |    |                                   |   |   |
| <b>7</b>  |               |  |    |                                   |   |   |
| <b>8</b>  |               |  |    |                                   |   |   |
| <b>9</b>  |               |  |    |                                   |   |   |
| <b>10</b>   |               |  |    |                                   |   |   |
| <b>Total</b>  |               |  |    |                                   |   |   |

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

.....  
.....  
.....  
.....

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

|  |   | (a) Event #1           | (b) Event #2 | (c) Other events | (d) Total events                |
|--|---|------------------------|--------------|------------------|---------------------------------|
|  |   | <u>URBAN RUNOFF 5K</u> | _____        | <u>NONE</u>      | (add col. (a) through col. (c)) |
|  |   | (event type)           | (event type) | (total number)   | (col. (c))                      |
| Revenue  | <b>1</b> Gross receipts .....   | <b>27,117</b>          |              |                  | <b>27,117</b>                   |
|  | <b>2</b> Less: Contributions .....  |                        |              |                  |                                 |
|  | <b>3</b> Gross income (line 1 minus line 2) .....                           | <b>27,117</b>          |              |                  | <b>27,117</b>                   |
| Direct Expenses  | <b>4</b> Cash prizes .....  |                        |              |                  |                                 |
|  | <b>5</b> Noncash prizes .....   |                        |              |                  |                                 |
|  | <b>6</b> Rent/facility costs .....  |                        |              |                  |                                 |
|  | <b>7</b> Food and beverages .....   |                        |              |                  |                                 |
|  | <b>8</b> Entertainment .....  |                        |              |                  |                                 |
|  | <b>9</b> Other direct expenses .....  | <b>10,788</b>          |              |                  | <b>10,788</b>                   |
|  | <b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) ..... |                        |              |                  | <b>10,788</b>                   |
| <b>11</b> Net income summary. Subtract line 10 from line 3, column (d) ..... |   |                        |              | <b>16,329</b>    |                                 |

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|                 |   | (a) Bingo   | (b) Pull tabs/instant bingo/progressive bingo                       | (c) Other gaming  | (d) Total gaming (add col. (a) through col. (c)) |
|-----------------|---|---|---|---|--|
| Revenue         | <b>1</b> Gross revenue .....  |   |   |   |  |
| Direct Expenses | <b>2</b> Cash prizes .....  |   |   |   |  |
|                 | <b>3</b> Noncash prizes .....   |   |   |   |  |
|                 | <b>4</b> Rent/facility costs .....  |   |   |   |  |
|                 | <b>5</b> Other direct expenses .....  |   |   |   |  |
|                 | <b>6</b> Volunteer labor .....  | <input type="checkbox"/> Yes ..... %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes ..... %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes ..... %<br><input type="checkbox"/> No |  |
|                 | <b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....        |   |   |   |  |
|                 | <b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) ..... |   |   |   |  |

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

**b** If "No," explain: \_\_\_\_\_  
 \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

**b** If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_



11 Does the organization conduct gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:
a The organization's facility 13a %
b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:
Name
Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
b If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
c If "Yes," enter name and address of the third party:

Name
Address

16 Gaming manager information:
Name
Gaming manager compensation \$
Description of services provided
 Director/officer  Employee  Independent contractor

17 Mandatory distributions:
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

.....

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**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.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017****Open to Public  
Inspection**

Name of the organization

**TENNESSEE STORMWATER ASSOCIATION**

Employer identification number

**26-3315160****FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE**

| DESCRIPTION          | AMOUNT          |
|----------------------|-----------------|
| MISCELLANEOUS INCOME | \$ 1,147        |
| <b>TOTAL</b>         | <b>\$ 1,147</b> |

**FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES**

| DESCRIPTION           | AMOUNT           |
|-----------------------|------------------|
| TNSA CONFERENCE       |                  |
| COST OF GOODS SOLD    | \$ 21,309        |
| EXPENSES              |                  |
| OFFICE SUPPLIES       | \$ 1,549         |
| TRAVEL                | \$ 7,740         |
| INSURANCE             | \$ 1,803         |
| BOARD MEETING EXPENSE | \$ 1,164         |
| MARKETING             | \$ 2,046         |
| MISCELLANEOUS         | \$ 545           |
| PHONE                 | \$ 660           |
| TAB FEES              | \$ 20,664        |
| WEBSITE               | \$ 299           |
| CPA LICENSE & FEES    | \$ 500           |
| PAYROLL FEES          | \$ 3,200         |
| <b>TOTAL</b>          | <b>\$ 61,479</b> |