

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

**Short Form**  
**Return of Organization Exempt From Income Tax**  
 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 the latest information.

OMB No. 1545-1150  
**2018**  
**Open to Public Inspection**

**A For the 2018 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018**

- B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
 JACKSON AREA CHAMBER OF COMMERCE

Number and street (or P. O. box, if mail is not delivered to street address) Room/suite  
 135 E HURON ST

City or town, state or province, country, and ZIP or foreign postal code  
 JACKSON, OH 45640

**D** Employer identification number  
 31-4358293

**E** Telephone number

**F** Group Exemption Number ▶

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

**I** Website: ▶ \_\_\_\_\_

**J** Tax-exempt status (check only one) -  501(c)(3)  501(c)(6) ◀ (insert no.)  4947(a)(1) or  527

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

**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 . . . . . ▶ \$ 48,530

**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 . . . . .

|           |  | Revenue   |        | Expenses  |  | Net Assets |         |
|-----------|--|-----------|--------|-----------|--|------------|---------|
| <b>1</b>  | Contributions, gifts, grants, and similar amounts received . . . . .   | <b>1</b>  |        | <b>10</b> | Grants and similar amounts paid (list in Schedule O) . . . . .   | <b>10</b>  |         |
| <b>2</b>  | Program service revenue including government fees and contracts . . . . .  | <b>2</b>  |        | <b>11</b> | Benefits paid to or for members . . . . .  | <b>11</b>  |         |
| <b>3</b>  | Membership dues and assessments . . . . .  | <b>3</b>  | 21,079 | <b>12</b> | Salaries, other compensation, and employee benefits . . . . .  | <b>12</b>  | 29,829  |
| <b>4</b>  | Investment income . . . . .  | <b>4</b>  |        | <b>13</b> | Professional fees and other payments to independent contractors . . . . .  | <b>13</b>  |         |
| <b>5a</b> | Gross amount from sale of assets other than inventory . . . . .  | <b>5a</b> |        | <b>14</b> | Occupancy, rent, utilities, and maintenance . . . . .  | <b>14</b>  | 4,693   |
| <b>b</b>  | Less: cost or other basis and sales expenses . . . . .   | <b>5b</b> |        | <b>15</b> | Printing, publications, postage, and shipping . . . . .  | <b>15</b>  | 475     |
| <b>c</b>  | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .  | <b>5c</b> |        | <b>16</b> | Other expenses (describe in Schedule O) . . . . .  | <b>16</b>  | 18,207  |
| <b>6</b>  | Gaming and fundraising events  |           |        | <b>17</b> | <b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶   | <b>17</b>  | 53,204  |
| <b>a</b>  | Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .  | <b>6a</b> |        | <b>18</b> | Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .  | <b>18</b>  | -29,909 |
| <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> | 25,424 | <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>  | 93,690  |
| <b>c</b>  | Less: direct expenses from gaming and fundraising events . . . . .   | <b>6c</b> | 25,235 | <b>20</b> | Other changes in net assets or fund balances (explain in Schedule O) . . . . .   | <b>20</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> | 189    | <b>21</b> | Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .  | <b>21</b>  | 63,781  |
| <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>  | 2,027  |           |  |            |         |
| <b>9</b>  | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶  | <b>9</b>  | 23,295 |           |  |            |         |



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 . . . . .

Table with 3 columns: Question, Yes, No. Rows include 33-41e regarding organizational activities, financials, and tax shelter status.

42a The organization's books are in care of SUSAN DANIELS Telephone no. (740) 286-4696 Located at 135 E HURON ST JACKSON, OH ZIP + 4 45640

Table with 3 columns: Question, Yes, No. Rows include 42b-42c regarding foreign financial accounts and offices.

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43

Table with 3 columns: Question, Yes, No. Rows include 44a-45b regarding donor advised funds, hospital facilities, and controlled entities.

|   |            |           |
|---|------------|-----------|
|   | <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. . . . . | <b>46</b>  | No        |

**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 . . . . . | <b>47</b>  |           |
| <b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .   | <b>48</b>  |           |
| <b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .   | <b>49a</b> |           |
| <b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .  | <b>49b</b> |           |

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

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

**f** Total number of other employees paid over \$100,000 . . . . . ► \_\_\_\_\_

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

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

**d** Total number of other independent contractors each receiving over \$100,000. . . . . ► \_\_\_\_\_

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

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

|   |                    |
|---|--------------------|
| *****<br>Signature of officer                           | 2020-11-16<br>Date |
| SUSAN DANIELS TREASURER<br>Type or print name and title |                    |

|                               |  |                      |                    |   |                   |
|-------------------------------|--|----------------------|--------------------|---|-------------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>B Lee Hubbard          | Preparer's signature | Date<br>2020-11-16 | Check <input type="checkbox"/> if self-employed | PTIN<br>P00013809 |
|                               | Firm's name ► Hubbard & Hubbard CPAs                 |                      |                    | Firm's EIN ► 31-1213086                         |                   |
|                               | Firm's address ► 135 E Huron St<br>Jackson, OH 45640 |                      |                    | Phone no. (740) 286-4696                        |                   |

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

# Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 31-4358293  
**Name:** JACKSON AREA CHAMBER OF COMMERCE

## Form 990EZ, Part III - Statement of Program Service Accomplishments

| <b>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.</b>                                  | <b>Expenses<br/>(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</b> |  |
|---|--|--|
| <b>28</b><br>TO PROMOTE A BUSINESS ENVIRONMENT THAT SUSTAINS ECONOMIC VITALITY PROMOTES ECONOMIC DEVELOPMENT AND ENHANCES THE APPEAL TO LOCATE AND CONDUCT AND GROW BUSINESSES IN JACKSON OH<br>(Grants \$ )<br><p style="text-align: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></p> | <b>28a</b>   |  |

**Form 990EZ, Part IV — List of Officers, 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. . . . . 

| <b>(a) Name and title</b>         | <b>(b) Average hours per week devoted to position</b> | <b>(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)</b> | <b>(d) Health benefits, contributions to employee benefit plans, and deferred compensation</b> | <b>(e) Estimated amount of other compensation</b> |
|-----------------------------------|---|---|--|---|
| CURT WIGGINS DIRECTOR             | 1.00  | 0   | 0  | 0   |
| NORMAN GILLILAND DIRECTOR         | 1.00  | 0   | 0  | 0   |
| MICHELE PHILLIPS PAST PRESIDENT   | 1.00  | 0   | 0  | 0   |
| SUSAN DANIELS TREASURER           | 3.00  | 0   | 0  | 0   |
| MICHELE MCMILLEN DIRECTOR         | 1.00  | 0   | 0  | 0   |
| MARSHA BAISDEN DIRECTOR           | 1.00  | 0   | 0  | 0   |
| TORIA BROWN DIRECTOR              | 1.00  | 0   | 0  | 0   |
| WILLIAM COLE DIRECTOR             | 1.00  | 0   | 0  | 0   |
| DENISE ELLENBERGER DIRECTOR       | 1.00  | 0   | 0  | 0   |
| BRANDEN MCGHEE 1ST VICE PRESIDENT | 1.00  | 0   | 0  | 0   |
| RICK MCNELLY DIRECTOR             | 1.00  | 0   | 0  | 0   |
| JASON BROWN DIRECTOR              | 1.00  | 0   | 0  | 0   |
| ALAN TERRY PRESIDENT              | 1.00  | 0   | 0  | 0   |
| KEITH WOOLUM DIRECTOR             | 1.00  | 0   | 0  | 0   |
| JILL SMALLEY 2ND VICE PRESIDENT   | 1.00  | 0   | 0  | 0   |

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2018

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 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 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization JACKSON AREA CHAMBER OF COMMERCE

Employer identification number 31-4358293

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... 2b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (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. Includes a Total row at the bottom.

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.

| Revenue         |  | (a)Event #1                      | (b) Event #2                   | (c)Other events            | (d)   |
|-----------------|--|----------------------------------|--------------------------------|----------------------------|---|
|                 |  | <b>HOME SHOW</b><br>(event type) | <b>BANQUET</b><br>(event type) | <b>1</b><br>(total number) | Total events<br>(add col. (a) through col. (c)) |
| <b>1</b>        | Gross receipts . . . . .   | 7,749                            | 5,870                          | 11,805                     | 25,424  |
| <b>2</b>        | Less: Contributions . . . . .  |                                  |                                |                            |   |
| <b>3</b>        | Gross income (line 1 minus line 2) . . . . .                             | 7,749                            | 5,870                          | 11,805                     | 25,424  |
| Direct Expenses | <b>4</b> Cash prizes . . . . .   |                                  |                                |                            |   |
|                 | <b>5</b> Noncash prizes . . . . .  |                                  |                                | 2,427                      | 2,427   |
|                 | <b>6</b> Rent/facility costs . . . . .                                   | 1,000                            | 100                            | 1,964                      | 3,064   |
|                 | <b>7</b> Food and beverages . . . . .                                    |                                  | 4,005                          | 2,041                      | 6,046   |
|                 | <b>8</b> Entertainment . . . . .   |                                  |                                |                            |   |
|                 | <b>9</b> Other direct expenses . . . . .                                 | 6,408                            | 1,774                          | 5,516                      | 13,698  |
| <b>10</b>       | Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶  |                                  |                                |                            | 25,235  |
| <b>11</b>       | Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶ |                                  |                                |                            | 189   |

**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.

| Revenue         |  | (a) Bingo                 | (b) Pull tabs/Instant bingo/progressive bingo                       | (c) Other gaming  | (d) Total gaming (add col.(a) through col.(c))                      |
|-----------------|--|---------------------------|---|---|---|
|                 |  | <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:

|                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |

**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 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.

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

**SCHEDULE O**  
(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.

▶ 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

**2018****Open to Public Inspection**

Department of the Treasury

Name of the organization

JACKSON AREA CHAMBER OF COMMERCE

Employer identification number

31-4358293

**990 Schedule O, Supplemental Information**

| Return Reference                           | Explanation  |
|--|--|
| Description of other revenue Part I line 8 | DESCRIPTION AMOUNTWELCOME SIGN RENTAL 1,295SUNDRY INCOME 732 |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                         | <b>Explanation</b>   |
|---|--|
| Description of other expenses<br>Part I line 16 | DESCRIPTION AMOUNT<br>INSURANCE 3,015<br>OPERATING SUPPLIES 123<br>REPAIRS & MAINTENANCE 2,368<br>REAL ESTATE TAXES 468<br>FLAGS 29<br>OFFICE SUPPLIES 180<br>TELEPHONE 1,492<br>DUES & SUBSCRIPTIONS 300<br>ADVERTISING 3,346<br>DEPRECIATION EXPENSE 6,886 |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                     | <b>Explanation</b>  |
|---|---|
| Description of other assets Part II line 24 | CATEGORY BEGINNING OF YEAR END OF YEARMACHINERY & EQUIPMENT 8,948 6,391FURNITURE & FIXTURES 23,136<br>19,574BUILDINGS 29,247 28,480 |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                          | <b>Explanation</b>  |
|--|---|
| Description of total liabilities Part II line 26 | CATEGORY BEGINNING OF YEAR END OF YEARACCRUED PAYROLL TAXES 832 706 |