

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2024

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

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

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Senior Estates Golf and Country Club		D Employer identification number 93-0546532
	Doing business as Woodburn Estates & Golf		E Telephone number 503-982-1776
	Number and street (or P.O. box if mail is not delivered to street address) 1776 Country Club Road		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code Woodburn OR 97071		G Gross receipts \$ 2,560,040

F Name and address of principal officer: Steve Garner 1776 Country Club Road Woodburn OR 97071	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
---	---

I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (7) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527

J Website: woodburnstatesgolf.com	H(c) Group exemption number
---	------------------------------------

K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 1962	M State of legal domicile: OR
---	---	---

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To provide recreation and social activities for resident and associate members age 55 and older.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	30
	6 Total number of volunteers (estimate if necessary)	6	61
	7a Total unrelated business revenue from Part VIII, column (C), line 2	7a	120,871
b Net unrelated business taxable income from Form 990-E, Part I, line 11	7b	53,008	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,643,817	2,368,852
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	50,963	60,213
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	115,777	115,520
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,810,557	2,544,585
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	782,437	876,649
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,294,449	1,524,369
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,076,886	2,401,018	
19 Revenue less expenses. Subtract line 18 from line 12	-266,329	143,567	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	3,963,842	3,807,846
	22 Net assets or fund balances. Subtract line 21 from line 20	1,603,158	1,409,713
		2,360,684	2,398,133

Part II Signature Block

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

Sign Here	Signature of officer	Date
	Type or print name and title	

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Jeremy Newman	Jeremy Newman	08/20/25	<input checked="" type="checkbox"/>	P00861547
	Firm's name	Firm's EIN			
Newman Certified Public Accountant, PC		26-3519134			
Firm's address		Phone no.			
10900 N.E. 4th Street, Suite 2300 Bellevue, WA 98004		844-560-7300			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
The organization's mission is to provide recreation and social activities for resident and associate members 55 years of age or older.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)
During 2024, the organization continued to provide recreational and social activities to it's resident and associate members 55 years of age and older, as much as possible with Covid-19 restrictions and safety precautions. The club has 1,510 residential units.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	30		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		X	
4a	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)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	569,686		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	27,972		
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
11b	b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official		X
15b	b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **None**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

Deborah Brown **1776 Country Club Road** **OR 97071** **503-982-1776**
Woodburn

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Jone Drury Director	5.00 0.00	X						0	0	0
(2) Andrew Nordby Director	5.00 0.00	X						0	0	0
(3) Dorothy Monnier Director	5.00 0.00	X						0	0	0
(4) Karen Linton Director	5.00 0.00	X						0	0	0
(5) Marilyn Plowman Director	5.00 0.00	X						0	0	0
(6) Steve Garner President	10.00 0.00	X		X				0	0	0
(7) Marilyn Sbardellati Vice President	10.00 0.00	X		X				0	0	0
(8) Allan Lindberg Treasurer	10.00 0.00	X		X				0	0	0
(9) Kim Farquharson Secretary	10.00 0.00	X		X				0	0	0
(10)										
(11)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation.

1b Subtotal
1c Total from continuation sheets to Part VII, Section A
1d Total (add lines 1b and 1c)

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

Table with 3 rows of questions (3, 4, 5) and 2 columns (Yes, No) regarding compensation reporting.

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f	1g \$					
	h Total. Add lines 1a-1f						
Program Service Revenue			Business Code				
	2a Membership dues & assessments		713910	1,895,309	1,895,309		
	b Other member income		713910	192,771	192,771		
	c Golf course		713910	146,279	146,279		
	d RV Space		713910	99,569	99,569		
	e Activities		713910	34,924	34,924		
	f All other program service revenue						
g Total. Add lines 2a-2f				2,368,852			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			60,213		60,213	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents		(i) Real				
		6a		23,146			
		b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c		23,146			
	d Net rental income or (loss)			23,146	23,146		
	7a Gross amount from sales of assets other than inventory		(i) Securities				
		7a					
		b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
8a							
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10a		47,171				
b Less: cost of goods sold	10b		15,455				
c Net income or (loss) from sales of inventory			31,716	31,716			
Miscellaneous Revenue			Business Code				
	11a Advertising		541800	32,686		32,686	
	b Golf Green Fees		713910	27,972		27,972	
	c						
	d All other revenue						
e Total. Add lines 11a-11d				60,658			
12 Total revenue. See instructions				2,544,585	2,423,714	120,871	
						0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	876,649			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	88,946			
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	187,062			
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	235,010			
23 Insurance	45,591			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CAM	472,339			
b Utilities	159,067			
c Landscape & irrigation	141,894			
d Property tax	89,416			
e All other expenses	105,044			
25 Total functional expenses. Add lines 1 through 24e	2,401,018	0	0	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	1,005,046	1	904,607
	2	Savings and temporary cash investments	750,000	2	900,000
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	21,411	4	27,324
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	39,109	8	12,518
	9	Prepaid expenses and deferred charges	515	9	11,054
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	7,066,214		
	b	Less: accumulated depreciation	5,148,157	10c	1,918,057
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	34,286
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	3,963,842	16	3,807,846	
Liabilities	17	Accounts payable and accrued expenses	33,343	17	16,693
	18	Grants payable		18	
	19	Deferred revenue	36,815	19	53,132
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,533,000	25	1,339,888
	26	Total liabilities. Add lines 17 through 25	1,603,158	26	1,409,713
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/>				
	and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	2,360,684	27	2,398,133
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/>				
	and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
30	Paid-in or capital surplus, or land, building, or equipment fund		30		
31	Retained earnings, endowment, accumulated income, or other funds		31		
32	Total net assets or fund balances	2,360,684	32	2,398,133	
33	Total liabilities and net assets/fund balances	3,963,842	33	3,807,846	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,544,585
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,401,018
3	Revenue less expenses. Subtract line 2 from line 1	3	143,567
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,360,684
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-106,118
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,398,133

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE D (Form 990) (Rev. December 2024) Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Senior Estates Golf and Country Club

Employer identification number

93-0546532

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conversation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue and Assets. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment
 - b** Permanent endowment
 - c** Term endowment
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|---------------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		132,441		132,441
b Buildings		1,626,903	1,483,675	143,228
c Leasehold improvements		4,249,113	2,736,340	1,512,773
d Equipment		1,057,757	928,142	129,615
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,918,057

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Deferred initiation fees	878,586
(3) Contract liabilities	360,486
(4) Accrued payroll and expenses	50,674
(5) Other liabilities	45,538
(6) Income taxes payable	4,604
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	1,339,888

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

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 Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization	Senior Estates Golf and Country Club	Employer identification number	93-0546532
--------------------------	---	--------------------------------	-------------------

Form 990, Part VI, Line 6 - Classes of Members or Stockholders

All owners of a Lot in Senior Estates, and the owners' spouse, shall automatically be members of the Corporation. Membership is not transferable and cancelable upon change of Lot ownership. Members entitled to vote are those members in good standing who own a lot in Senior Estates. Each lot is entitled to one vote.

Form 990, Part VI, Line 7a - Election of Members and Their Rights

Three directors of the nine member board of directors are elected annually by members. Directors serve for a three year term. There is one class of member, each with one vote.

Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members

The Board of Directors must obtain approval of 75% of the membership prior to the Board of Directors incurring debt through borrowing.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The financial manager and the board treasurer will review the Form 990 prior to filing.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

A conflict of interest policy exists for the general manager. The general manager documents his activities to support adherence to the policy and the records are reported to the board of directors on a regular basis.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

The organization makes its governing documents, conflict of interest policy, and financial statements available to the public upon request. The governing documents can also be downloaded online.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Beginning Balance Adjustment	\$	93,882
Interfund Transfer	\$	-200,000
Total	\$	-106,118

Form **990-T**

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

For calendar year 2024 or other tax year beginning _____, and ending _____

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection
for 501(c)(3)
Organizations Only

A <input type="checkbox"/> Check box if address changed.	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) Senior Estates Golf and Country Club	D Employer identification number 93-0546532
B Exempt under section <input checked="" type="checkbox"/> 501(C) (7) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		Number, street, and room or suite no. If a P.O. box, see instructions. 1776 Country Club Road	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code Woodburn OR 97071	F <input type="checkbox"/> Check box if an amended return.

C Book value of all assets at end of year **3,807,846**

G Check organization type
 501(c) corporation 501(c) trust 401(a) trust Other trust State college/university
 6417(d)(1)(A) Applicable entity

H Check if filing only to claim Credit from Form 8941 Refund shown on Form 2439 Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

J Enter the number of attached Schedules A (Form 990-T) **3**

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of **Deborah Brown** Telephone number **503-982-1776**

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	54,008
2	Reserved	2	
3	Add lines 1 and 2	3	54,008
4	Charitable contributions (see instructions for limitation rules)	4	
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	54,008
6	Deduction for net operating loss. See instructions	6	0
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	54,008
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000
9	Trusts. Section 199A deduction. See instructions	9	
10	Total deductions. Add lines 8 and 9	10	1,000
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	53,008

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21)	1	11,132
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	0
3	Proxy tax. See instructions	3	
4a	Amount from Form 4255, Part I, line 3, column (q)	4a	
4b	Other tax amounts. See instructions	4b	
5	Alternative minimum tax	5	
6	Tax on noncompliant facility income. See instructions	6	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	11,132

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a	
b	Other credits (see instructions)	1b	
c	General business credit. Attach Form 3800 (see instructions)	1c	
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d	
e	Total credits. Add lines 1a through 1d	1e	
2	Subtract line 1e from Part II, line 7	2	11,132
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a	
b	Amount due from Form 8611	3b	
c	Amount due from Form 8697	3c	
d	Amount due from Form 8866	3d	
e	Other amounts due (see instructions)	3e	
f	Total amounts due. Add lines 3a through 3e	3f	
4	Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4	11,132

Part III Tax and Payments (continued)

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	
6a	Payments: Preceding year's overpayment credited to the current year	6a	6,528
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c	Tax deposited with Form 8868	6c	5,200
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	11,728
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/>	8	95
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	0
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	501
11	Enter the amount of line 10 you want: Credited to 2025 estimated tax 501 Refunded	11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

	Yes	No
1 At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4 Enter available pre-2018 NOL carryovers here \$. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
541800	\$	8,185
713910	\$	71,994
	\$	
	\$	
6a Reserved for future use		
b Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Signature of officer _____ Date _____ Title _____

Paid Preparer Use Only	Print/Type preparer's name Jeremy Newman	Preparer's signature Jeremy Newman	Date 08/20/25	Check <input type="checkbox"/> if self-employed	PTIN P00861547
	Firm's name Newman Certified Public Accountant, PC			Firm's EIN 26-3519134	
	Firm's address 10900 N.E. 4th Street, Suite 2300 Bellevue, WA 98004			Phone no. 844-560-7300	

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization Senior Estates Golf and Country	B Employer identification number 93-0546532
C Unrelated business activity code (see instructions) 900001	D Sequence: 1 of 3

E Describe the unrelated trade or business **Interest Income**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 60,213		60,213
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 60,213		60,213

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.			
1 Compensation of officers, directors, and trustees (Part X)	1		
2 Salaries and wages	2		
3 Repairs and maintenance	3		
4 Bad debts	4		
5 Interest (attach statement). See instructions	5		
6 Taxes and licenses	6		
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a		0
9 Depletion	9		
10 Contributions to deferred compensation plans	10		
11 Employee benefit programs	11		
12 Excess exempt expenses (Part VIII)	12		
13 Excess readership costs (Part IX)	13		
14 Other deductions (attach statement) See Statement 1	14		6,205
15 Total deductions. Add lines 1 through 14	15		6,205
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		54,008
17 Deduction for net operating loss. See instructions	17		
18 Unrelated business taxable income. Subtract line 17 from line 16	18		54,008

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

Part III Cost of Goods Sold

Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold. Includes Yes/No checkboxes for section 263A rules.

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

Table for Rent Income. Row 1: Description of property. Rows 2-4: Rent received or accrued (a, b, c). Row 3: Total rents received or accrued. Row 4: Deductions directly connected with the income. Row 5: Total deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property. Rows 2-7: Gross income from or allocable to debt-financed property, deductions, and average acquisition debt. Row 8: Total gross income. Row 9: Allocable deductions. Row 10: Total allocable deductions. Row 11: Total dividends — received deductions.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on Part I, line 8, column (A).

Add columns 6 and 11. Enter here and on Part I, line 8, column (B).

Totals

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1) Interest on Investment	60,213			
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A).

Add amounts in column 5. Enter here and on Part I, line 9, column (B).

Totals

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity:	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5 Gross income from activity that is not unrelated business income	5
6 Expenses attributable to income entered on line 5	6
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization **Senior Estates Golf and Country** **B** Employer identification number **93-0546532**

C Unrelated business activity code (see instructions) **541800** **D** Sequence: **2** of **3**

E Describe the unrelated trade or business **Advertising**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances	c Balance	1c		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11 32,686		32,686
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13 32,686		32,686

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.				
1 Compensation of officers, directors, and trustees (Part X)		1		
2 Salaries and wages		2		
3 Repairs and maintenance		3		
4 Bad debts		4		
5 Interest (attach statement). See instructions		5		
6 Taxes and licenses		6		
7 Depreciation (attach Form 4562). See instructions	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a		8b	0
9 Depletion		9		
10 Contributions to deferred compensation plans		10		
11 Employee benefit programs		11		
12 Excess exempt expenses (Part VIII)		12		
13 Excess readership costs (Part IX)		13		
14 Other deductions (attach statement) See Statement 2		14		32,686
15 Total deductions. Add lines 1 through 14		15		32,686
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16		
17 Deduction for net operating loss. See instructions		17		
18 Unrelated business taxable income. Subtract line 17 from line 16		18		0

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

Part III Cost of Goods Sold

Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold. Includes Yes/No checkboxes for section 263A rules.

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

Table for Rent Income. Row 1: Description of property with checkboxes A-D. Rows 2-5: Rent received or accrued from personal/real property, total rents, and total deductions. Columns A-D for property types.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property with checkboxes A-D. Rows 2-7: Gross income, deductions, average acquisition debt, average adjusted basis, and reportable income. Includes percentage calculations.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on Part I, line 8, column (A).

Add columns 6 and 11. Enter here and on Part I, line 8, column (B).

Totals

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A).

Add amounts in column 5. Enter here and on Part I, line 9, column (B).

Totals

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity: _____	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5 Gross income from activity that is not unrelated business income	5
6 Expenses attributable to income entered on line 5	6
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization Senior Estates Golf and Country	B Employer identification number 93-0546532
C Unrelated business activity code (see instructions) 713910	D Sequence: 3 of 3

E Describe the unrelated trade or business **Golf Green Fees**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement) See Stmt 3	12 27,972		27,972
13 Total. Combine lines 3 through 12	13 27,972		27,972

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.			
1 Compensation of officers, directors, and trustees (Part X)	1		
2 Salaries and wages	2		
3 Repairs and maintenance	3		
4 Bad debts	4		
5 Interest (attach statement). See instructions	5		
6 Taxes and licenses	6		
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a		8b 0
9 Depletion	9		
10 Contributions to deferred compensation plans	10		
11 Employee benefit programs	11		
12 Excess exempt expenses (Part VIII)	12		
13 Excess readership costs (Part IX)	13		
14 Other deductions (attach statement) See Statement 4	14		27,972
15 Total deductions. Add lines 1 through 14	15		27,972
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		
17 Deduction for net operating loss. See instructions	17		
18 Unrelated business taxable income. Subtract line 17 from line 16	18		0

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

Part III Cost of Goods Sold

Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold. Includes Yes/No checkboxes for section 263A rules.

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

Table for Rent Income. Row 1: Description of property. Rows 2-4: Rent received or accrued (a, b, c). Row 3: Total rents received or accrued. Row 4: Deductions directly connected with the income. Row 5: Total deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property. Rows 2-7: Gross income from or allocable to debt-financed property, deductions, and average acquisition debt. Row 8: Total gross income. Row 9: Allocable deductions. Row 10: Total allocable deductions. Row 11: Total dividends — received deductions.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on Part I, line 8, column (A).

Add columns 6 and 11. Enter here and on Part I, line 8, column (B).

Totals

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A).

Add amounts in column 5. Enter here and on Part I, line 9, column (B).

Totals

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity: _____	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5 Gross income from activity that is not unrelated business income	5
6 Expenses attributable to income entered on line 5	6
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

Federal Statements

Form 990-T, Part IV, Line 5 - Post 2017 NOL Carryover Amounts

<u>Activity Description</u>	<u>UBIT Num</u>	<u>Available Carryover</u>
Advertising	541800	\$ 8,185
Golf Green Fees	713910	71,994
Total		\$ <u>80,179</u>

Federal Statements

Interest Income

Statement 1 - Schedule A (990T), Part II, Line 14 - Other Deductions

<u>Deduction Description</u>	<u>Deduction Amount</u>
Tax preparation	\$ 900
Management fee	1,559
State income tax	3,746
Total	<u>\$ 6,205</u>

Federal Statements

Advertising

Statement 2 - Schedule A (990T), Part II, Line 14 - Other Deductions

<u>Deduction Description</u>	<u>Deduction Amount</u>
Advertising expense	\$ <u>32,686</u>
Total	\$ <u><u>32,686</u></u>

Federal Statements

Golf Green Fees

Statement 3 - Schedule A (990T), Part I, Line 12 - Other Income

Description	Amount
Golf Green Fees	\$ 27,972
Total	\$ 27,972

Golf Green Fees

Statement 4 - Schedule A (990T), Part II, Line 14 - Other Deductions

Deduction Description	Deduction Amount
Green Fees Expense	\$ 27,972
Total	\$ 27,972

Form **2220**

Underpayment of Estimated Tax by Corporations

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

Attach to the corporation's tax return.

2024

Go to www.irs.gov/Form2220 for instructions and the latest information.

Name **Senior Estates Golf and Country Club**

Employer identification number
93-0546532

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1 Total tax (see instructions)	1	11,132
2a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
c Credit for federal tax paid on fuels (see instructions)	2c	
d Total. Add lines 2a through 2c	2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	11,132
4 Enter the tax shown on the corporation's 2023 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	9,410
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	9,410

Part II Reasons for Filing—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6** The corporation is using the adjusted seasonal installment method.
- 7** The corporation is using the annualized income installment method.
- 8** The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9 04/15/24	06/15/24	09/15/24	12/15/24
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10 2,353	2,353	2,353	2,351
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11 6,528			
<i>Complete lines 12 through 18 of one column before going to the next column.</i>				
12 Enter amount, if any, from line 18 of the preceding column	12	4,175	1,822	
13 Add lines 11 and 12	13	4,175	1,822	
14 Add amounts on lines 16 and 17 of the preceding column	14			531
15 Subtract line 14 from line 13. If zero or less, enter -0-	15 6,528	4,175	1,822	0
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16	0	0	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17 0	0	531	2,351
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18 4,175	1,822		

Go to **Part IV** on page 2 to figure the penalty. Do not go to **Part IV** if there are no entries on line 17—no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <i>(C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.)</i> See instructions	19	See Worksheet		
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2024 and before 7/1/2024	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{366}$ x 8% (0.08)	22	\$	\$	\$
23 Number of days on line 20 after 6/30/2024 and before 10/1/2024	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{366}$ x 8% (0.08)	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2024 and before 1/1/2025	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{366}$ x 8% (0.08)	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2024 and before 4/1/2025	27			
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365}$ x 7% (0.07)	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2025 and before 7/1/2025	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365}$ x %	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2025 and before 10/1/2025	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365}$ x %	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2025 and before 1/1/2026	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365}$ x %	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2025 and before 3/16/2026	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{365}$ x %	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38		\$	95

*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 800-829-4933 to get interest rate information.

Form 2220 Worksheet

Form **2220**

2024

For calendar year 2024, or tax year beginning , and ending

Name

Senior Estates Golf and Country Club

Employer Identification Number

93-0546532

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Due date of estimated payment	04/15/24	06/15/24	09/15/24	12/15/24
Amount of underpayment			531	2,351
Prior year overpayment applied	6,528			

	1st Payment	2nd Payment	3rd Payment	4th Payment	5th Payment
Date of payment					
Amount of payment					

Qtr	From	To	Underpayment	#Days	Rate	Penalty
3	9/15/24	12/31/24	531	107	8.00	12
3	12/31/24	5/15/25	531	135	7.00	14
4	12/15/24	12/31/24	2,351	16	8.00	8
4	12/31/24	5/15/25	2,351	135	7.00	61
Total Penalty						95

Senior Estates Golf and Country Club

93-0546532 Form 990-T Estimates

Form **990-W**
(Worksheet)
Department of the Treasury
Internal Revenue Service

Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations
(and on Investment Income for Private Foundations)

OMB No. 1545-0047

2024

▶ Go to www.irs.gov/Form990W for instructions and the latest information.
▶ Keep for your records. Do not send to the Internal Revenue Service.

1	Unrelated business taxable income expected in the tax year	1	
2	Tax on the amount on line 1. See instructions for tax computation	2	
3	Alternative minimum tax for trusts. See instructions	3	
4	Total. Add lines 2 and 3	4	
5	Estimated tax credits. See instructions	5	
6	Subtract line 5 from line 4	6	
7	Other taxes. See instructions	7	
8	Total. Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels. See instructions	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	11,000
b	Enter the tax shown on the 2023 return. See instructions. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	
c	2024 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	11,000

		(a)	(b)	(c)	(d)	
11	Installment due dates. See instructions	11	04/15/25	06/16/25	09/15/25	12/15/25
12	Required installments. Enter 25% of line 10c in columns (a) through (d). But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization."	12	125	125	8,375	2,876
13	2023 Overpayment. See instructions	13	125	125	125	126
14	Payment due (Subtract line 13 from line 12)	14			8,250	2,750

For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2022)

Form 990-T	Business Income Activity Summary	2024
-------------------	---	-------------

Name Senior Estates Golf and Country	Taxpayer Identification Number 93-0546532
--	---

Business Activity Income (and allocation of Prior-2018 NOL)

- | | |
|--|-----|
| A. Total Pre-2018 Net Operating Losses Carried Forward | N/A |
| B. Total Pre-2018 Net Operating Loss allocated to Sch A activities | B. |
| C. Total Pre-2018 Net Operating Loss allocated to Form 990-T, Line 6 | C. |
| D. Pre-2018 Applied (Sum of B and C) | D. |
| E. Pre-2018 Remaining (Line A minus Line D) | E. |
| F. Pre-2018 Net Operating Losses Expiring this Year | F. |
| G. Pre-2018 Net Operating Losses Carried Forward | G. |

	Code	Net Income	Allocated Pre2018 NOL
1. Interest Income	900001	1. 54,008	
2. Advertising	541800	2.	
3. Golf Green Fees	713910	3.	
4.		4.	
5.		5.	
6.		6.	
7.		7.	
8.		8.	
9.		9.	
10.		10.	
11.		11.	
12.		12.	
13.		13.	
14.		14.	
15. All other revenue		15.	
16. Total taxable income		16. 54,008	

Business Activity Losses

	Code		Current Year Loss
1.			1.
2.			2.
3.			3.
4.			4.
5. All other activities			5.
6. Totals			6.

Form 990-T	Schedule A Loss Carryover Calculation	2024
Description Advertising		

Name Senior Estates Golf and Country	Taxpayer Identification Number 93-0546532
Unincorporated Business Income Tax Code: 541800 Activity: Advertising and related services	

Each activity may carryforward losses after 2018

1 Activity income	1	32,686
2 Activity deductions	2	32,686
3 Activities income or loss, after deductions	3	
4 Enter losses carried over to this year (no amounts prior to 2018) plus any carried-back amounts	4	8,185
5 Enter 80% of the amount on Line 3, if both lines 3 and 4 are positive.	5	
6 Take the lesser of Line 4 or Line 5. Enter here and on Line 17 of Form 990-T, Sch A, Part II	6	
7 Remaining losses to be carried forward to 2025 (Subtract Line 6 from line 4)	7	8,185
8 If line 3 is less than zero, enter that amount here as a positive number	8	0
9 Total loss carried forward to 2025 (Add lines 7 and 8)	9	8,185

Electronic Filing includes the report of additional amounts for this activity

E1 Post-2017 loss amounts from 2023, indefinite carryover (Reported with Form 990-T, Pt IV, with above UBIT code)	E1	8,185
E2 Prior year activity losses included on Schedule A, Line 17	E2	

Form 990-T	Schedule A Loss Carryover Calculation	2024
Description Golf Green Fees		

Name Senior Estates Golf and Country	Taxpayer Identification Number 93-0546532
--	---

Unincorporated Business Income Tax Code: **713910** Activity: **Golf courses and country clubs**

Each activity may carryforward losses after 2018

1 Activity income	1	27,972
2 Activity deductions	2	27,972
3 Activities income or loss, after deductions	3	
4 Enter losses carried over to this year (no amounts prior to 2018) plus any carried-back amounts	4	71,994
5 Enter 80% of the amount on Line 3, if both lines 3 and 4 are positive.	5	
6 Take the lesser of Line 4 or Line 5. Enter here and on Line 17 of Form 990-T, Sch A, Part II	6	
7 Remaining losses to be carried forward to 2025 (Subtract Line 6 from line 4)	7	71,994
8 If line 3 is less than zero, enter that amount here as a positive number	8	0
9 Total loss carried forward to 2025 (Add lines 7 and 8)	9	71,994

Electronic Filing includes the report of additional amounts for this activity

E1 Post-2017 loss amounts from 2023, indefinite carryover (Reported with Form 990-T, Pt IV, with above UBIT code)	E1	71,994
E2 Prior year activity losses included on Schedule A, Line 17	E2	

2024 Form OR-20 Oregon Corporation Excise Tax Return

Oregon Department of Revenue



Page 1 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year beginning (MM/DD/YYYY)

Fiscal year ending (MM/DD/YYYY)

See instructions for checkboxes (check all that apply)

- New name
- New address
- OR-FCG-20
- Extension
- Form OR-37
- REIT/RIC
- Amended
- Form OR-24
- IC-DISC
- Ag co-op
- Federal Form 8886
- GILTI included on federal form
- Accounting period change
- Alternative apportionment request included

Corporation legal name

SENIOR ESTATES GOLF & COUNTRY CLUB

Federal employer identification number (FEIN)

93-0546532

Doing business as (DBA) or assumed business name (ABN)

WOODBURN ESTATES & GOLF

Attn: or c/o, first name

Initial

Attn: or c/o, last name

Client Copy

Corporation current address

1776 COUNTRY CLUB ROAD

City

WOODBURN

State

OR

ZIP code

97071

Contact first name

Initial

Contact last name

Contact phone

503-982-1776

Email

Continued on next page

1022



SENIOR ESTATES GOLF & COUNTRY CLUB
2024 Form OR-20 93-0546532

Oregon Department of Revenue

Page 2 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Only complete questions A through C if this is your first return, or the answer changed during this tax year.

A. Incorporated in (state) Incorporated on (date) (MM/DD/YYYY)

B. State of commercial domicile C. Date business activity began in Oregon (MM/DD/YYYY) D. NAICS code

E. (1) Consolidated federal return (2) Consolidated Oregon return (3) Corporations included in consolidated federal return, but not in Oregon return

F. Parent corporation name, if applicable

Parent corporation FEIN, if applicable

G. Number of Oregon corporations

1

H. List the tax years for which federal waivers of the statute of limitations are in effect and dates on which waivers expire

I. List the tax years for which your federal taxable income was changed by an IRS audit or by an amended federal return filed during this tax year

J. If first return, indicate: New business Successor to previous business
Previous business name

FEIN

K. If final return, indicate: Withdrawn Dissolved Merged or reorganized

Merged or reorganized corporation name

FEIN

L. Utility or telecommunications companies (see instructions) M. PL86-272 protected affiliate(s), attach schedule (see instructions)

N. Fill in the amount of your total Oregon sales N.

Continued on next page

1022



SENIOR ESTATES GOLF & COUNTRY CLUB
2024 Form OR-20 93-0546532

Oregon Department of Revenue

Page 3 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

1. Taxable income from U.S. corporation income tax return (see instructions)	1.			53,008.00
2. Total additions from Schedule OR-ASC-CORP, Section A (see instructions)	2.			3,746.00
3. Income after additions (line 1 plus line 2)	3.			56,754.00
4. Total subtractions from Schedule OR-ASC-CORP, Section B (see instructions)	4.			
5. Income before net loss deduction (line 3 minus line 4). If income is derived from sources both in Oregon and other states, carry amount from line 5 to Schedule OR-AP, part 2, line 1	5.			56,754.00
6. Net loss deduction if not apportioned (include schedule, enter as a positive number)	6.			
7. Net capital loss deduction if not apportioned (include schedule, enter as a positive number)	7.			
8. Enter the apportionment percentage from Schedule OR-AP, part 1, line 23; enter 100.0000 if you don't apportion income. You must include Schedule OR-AP to apportion income	8.	100.0000	%	
9. Oregon taxable income (line 5 minus lines 6 and 7, or Schedule OR-AP, part 2, line 12)	9.			56,754.00

Tax

10. Calculated excise tax (see instructions)	10.			3,746.00
11. Schedule OR-FCG-20 adjustment (include schedule)	11.			
12. Total calculated excise tax (line 10 minus line 11)	12.			3,746.00
13. Minimum tax (see instructions)	13.			150.00
14. Tax (greater of line 12 or line 13)	14.			3,746.00
15. Tax adjustments (see instructions, include schedule)	15.			
16. Tax before credits (line 14 plus line 15)	16.			3,746.00

Continued on next page



SENIOR ESTATES GOLF & COUNTRY CLUB
2024 Form OR-20 93-0546532

Oregon Department of Revenue

Page 4 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Credits

- 17. Total standard credits from Schedule OR-ASC-CORP, Section C 17.
- 18. Tax after standard credits (line 16 minus line 17, not less than minimum tax) 18. 3,746.00
- 19. Total carryforward credits from Schedule OR-ASC-CORP, Section D 19.

Excise tax

- 20. Excise tax after standard and carryforward credits (line 18 minus line 19, not below minimum tax; see instructions) 20. 3,746.00
- 21. LIFO benefit recapture subtraction (see instructions) 21.
- 22. Net excise tax (line 20 minus line 21) 22. 3,746.00
- 23. Estimated tax payments, other prepayments, and refundable credits from Schedule ES line 8. Include payments made with extension 23. 5,315.00
- 24. Withholding payments made on your behalf from pass-through entity or real estate income (include schedule) 24.
- 25. **Tax due.** Is line 22 more than line 23 plus line 24? If so, line 22 minus lines 23 and 24 **Tax due** 25.
- 26. **Overpayment.** Is line 22 less than line 23 plus line 24? If so, line 23 plus line 24, minus line 22 **Overpayment** 26. 1,569.00
- 27. Penalty due with this return 27.
- 28. Interest due with this return 28.
- 29. Interest on underpayment of estimated tax (include Form OR-37) 29.
- 30. Total penalty and interest (add lines 27 through 29) 30.

Continued on next page



SENIOR ESTATES GOLF & COUNTRY CLUB
2024 Form OR-20 93-0546532

Oregon Department of Revenue

Page 5 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

31. Total due (line 25 plus line 30)	Total due 31.	0.00
32. Refund available (line 26 minus line 30)	Refund 32.	1,569.00
33. Amount of refund to be credited to your open estimated tax account	33.	1,569.00
34. Net refund (line 32 minus line 33)	Net refund 34.	

Schedule ES—Estimated tax payments, other prepayments, and refundable credits

1. Quarter 1

Payer name

Payer FEIN

Date paid

1. Amount paid 1.

2. Quarter 2

Payer name

Payer FEIN

Date paid

2. Amount paid 2.

3. Quarter 3

Payer name

Payer FEIN

Date paid

3. Amount paid 3.

Continued on next page

1022



SENIOR ESTATES GOLF & COUNTRY CLUB
2024 Form OR-20 93-0546532

Oregon Department of Revenue

Page 6 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

4. Quarter 4

Payer name

Payer FEIN

Date paid

4. Amount paid 4.

Schedule ES

5. Overpayment of another year's tax applied as a credit against this year's tax	5.	4,415.00
6. Payments made with extension or other prepayments for this tax year	6.	900.00
Date paid (MM/DD/YYYY)		
04/15/2025		
7. Total refundable credits from Schedule OR-ASC-CORP, Section E	7.	
8. Total prepayments and refundable credits (carry to line 23 on page 4) ...	8.	5,315.00

Continued on next page

1022



SENIOR ESTATES GOLF & COUNTRY CLUB
2024 Form OR-20 93-0546532

Oregon Department of Revenue

Page 7 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Under penalty of false swearing, I declare that the information in this return and any enclosures are true, correct, and complete.

Officer signature

X

Date (MM/DD/YYYY)

Officer first name Initial Officer last name

Officer title

Check the box to authorize the following individual(s) to receive and provide confidential tax information relating to this return.

Preparer signature other than taxpayer

X JEREMY NEWMAN

Date (MM/DD/YYYY) Phone Preparer license number
08/20/2025 844-560-7300 263519134

Preparer first name Initial Preparer last name
JEREMY NEWMAN

Preparer address

10900 N.E. 4TH STREET, SUITE 2300

City State ZIP code
BELLEVUE WA 98004

Mail refund returns and no tax due returns to:
Refund, PO Box 14777, Salem OR 97309-0960

Mail tax-to-pay returns with payment to:
Oregon Department of Revenue, PO Box 14790, Salem OR 97309-0470

Do not include a payment voucher with your return. Include a complete copy of your federal Form 1120 and schedules.



2024 Schedule OR-ASC-CORP Oregon Adjustments for Corporations

Oregon Department of Revenue

Page 1 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Use this form to claim additions, subtractions, or credits that aren't specifically included on your corporation or insurance return. Use codes from the appendices in the Form OR-20, OR-20-INC, OR-20-INS, or OR-20-S instructions.

Corporation legal name (as shown on your Oregon return)

SENIOR ESTATES GOLF & COUNTRY CLUB

Federal employer identification number (FEIN)

93-0546532

Section A: Additions

Code Amount

A1.	151	A2.	3,746.00
A3.		A4.	
A5.		A6.	
A7.		A8.	
A9.		A10.	
A11.		A12.	
A13.		A14.	
A15.		A16.	
A17.		A18.	
A19.		A20.	

A21. Enter **total** of section. Enter this amount on Form OR-20, line 2;
Form OR-20-INC, line 2; Form OR-20-INS, line 8; or
Form OR-20-S, line 2 **Total A21.**

3,746.00

Continued on next page



2024 Schedule OR-ASC-CORP

Page 2 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Section B: Subtractions

Code	Amount
B1.	B2.
B3.	B4.
B5.	B6.
B7.	B8.
B9.	B10.
B11.	B12.
B13.	B14.
B15.	B16.
B17.	B18.
B19.	B20.

B21. Enter **total** of section. Enter this amount on Form OR-20, line 4;
Form OR-20-INC, line 4; Form OR-20-INS, line 10; or
Form OR-20-S, line 3 **Total B21.**

Section C: Standard credits

Code	Amount
C1.	C2.
C3.	C4.
C5.	C6.

C7. Enter **total** of section. Enter this amount on Form OR-20, line 17;
Form OR-20-INC, line 11; or Form OR-20-INS, line 20 **Total C7.**

Continued on next page



2024 Schedule OR-ASC-CORP

Page 3 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Section D: Carryforward credits

	Code	Amount from prior year
	D1.	D2.
		Amount awarded this year
		D3.
		Total used this year
		D4.

	Code	Amount from prior year
	D5.	D6.
		Amount awarded this year
		D7.
		Total used this year
		D8.

	Code	Amount from prior year
	D9.	D10.
		Amount awarded this year
		D11.
		Total used this year
		D12.

	Code	Amount from prior year
	D13.	D14.
		Amount awarded this year
		D15.
		Total used this year
		D16.

	Code	Amount from prior year
	D17.	D18.
		Amount awarded this year
		D19.
		Total used this year
		D20.

Continued on next page



SENIOR ESTATES GOLF & COUNTRY CLUB
93-0546532

2024 Schedule OR-ASC-CORP

Oregon Department of Revenue

Page 4 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

D21. Enter the **total** of the amounts of "Total used this year" in this section.
Enter this amount on Form OR-20, line 19; Form OR-20-INC, line 13;
Form OR-20-INS, line 22; or Form OR-20-S, line 15 **Total** D21.

Section E: Refundable credits

Code	Amount
E1.	E2.
Code	Amount
E3.	E4.

E5. Enter **total** of section. Enter this amount on Form OR-20, Schedule ES
line 7; Form OR-20-INC, Schedule ES line 7; or Form OR-20-INS,
Schedule ES line 7 **Total** E5.

You must include this schedule with your Oregon corporation or insurance tax return.

