

DIXON HUGHES GOODMAN LLP
440 MONTICELLO AVE, SUITE 1400
NORFOLK, VA 23510

TIDEWATER CHAPTER OF THE VIRGINIA
SOCIETY OF CPA'S
P.O. BOX 418
NORFOLK, VA 23501-0418



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CLIENT'S COPY



JULY 7, 2018

TIDEWATER CHAPTER OF THE VIRGINIA
SOCIETY OF CPA'S
P.O. BOX 418
NORFOLK, VA 23501-0418

TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S:

ENCLOSED IS THE ORGANIZATION'S 2017 EXEMPT ORGANIZATION RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990-EZ RETURN:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-EO TO US BY SEPTEMBER 17, 2018.

WE PREPARED THE RETURNS FROM INFORMATION YOU FURNISHED US WITHOUT VERIFICATION. UPON EXAMINATION OF THE RETURNS BY TAXING AUTHORITIES, REQUESTS MAY BE MADE FOR UNDERLYING DATA. WE THEREFORE RECOMMEND THAT YOU PRESERVE ALL RECORDS WHICH YOU MAY BE CALLED UPON TO PRODUCE IN CONNECTION WITH SUCH AN EXAMINATION.

WE HAVE PROVIDED YOU TAX ADVICE IN CONNECTION WITH THE PREPARATION OF YOUR U.S. FEDERAL TAX RETURN AND ASSOCIATED TAX PLANNING SERVICES WE HAVE FURNISHED. THIS ADVICE IS NOT INTENDED OR WRITTEN TO BE USED BY ANY TAXPAYER FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON THE TAXPAYER BY THE INTERNAL REVENUE SERVICE, AND IT CANNOT BE USED BY ANY TAXPAYER FOR SUCH PURPOSE.

COPIES OF THE RETURNS ARE ENCLOSED FOR YOUR FILES. WE SUGGEST THAT YOU RETAIN THESE COPIES INDEFINITELY.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX RETURNS.

SINCERELY,

DIXON HUGHES GOODMAN LLP

TAX RETURN FILING INSTRUCTIONS

FORM 990-EZ

FOR THE YEAR ENDING

APRIL 30, 2018

PREPARED FOR:

TIDEWATER CHAPTER OF THE VIRGINIA
SOCIETY OF CPA'S
P.O. BOX 418
NORFOLK, VA 23501-0418

PREPARED BY:

DIXON HUGHES GOODMAN LLP
440 MONTICELLO AVE, SUITE 1400
NORFOLK, VA 23510

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-EO TO US BY SEPTEMBER 17, 2018.

IRS e-file Signature Authorization for an Exempt Organization

Form **8879-EO**

For calendar year 2017, or fiscal year beginning MAY 1, 2017, and ending APR 30, 2018

2017

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.

▶ Go to www.irs.gov/Form8879EO for the latest information.

| | |
|--|---|
| Name of exempt organization TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S | Employer identification number 54-1547892 |
|--|---|

Name and title of officer
NICOLE J. WOOD-SABO, CPA, MS
CURRENT PRESIDENT

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, or 5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

| | | |
|--|--|--------------------------|
| 1a Form 990 check here ▶ <input type="checkbox"/> | b Total revenue , if any (Form 990, Part VIII, column (A), line 12) | 1b _____ |
| 2a Form 990-EZ check here ▶ <input checked="" type="checkbox"/> | b Total revenue , if any (Form 990-EZ, line 9) | 2b <u>94,790.</u> |
| 3a Form 1120-POL check here ▶ <input type="checkbox"/> | b Total tax (Form 1120-POL, line 22) | 3b _____ |
| 4a Form 990-PF check here ▶ <input type="checkbox"/> | b Tax based on investment income (Form 990-PF, Part VI, line 5) | 4b _____ |
| 5a Form 8868 check here ▶ <input type="checkbox"/> | b Balance Due (Form 8868, line 3c) | 5b _____ |

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize DIXON HUGHES GOODMAN LLP to enter my PIN 12345
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ ******* THIS IS NOT A FILEABLE COPY ***** Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

54921954321
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **CARON E. CROUSE** Date ▶ 07/07/18

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Short Form Return of Organization Exempt From Income Tax

2017

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

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

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Open to Public
Inspection

A For the 2017 calendar year, or tax year beginning **MAY 1, 2017** and ending **APR 30, 2018**

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

C Name of organization
TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
P.O. BOX 418
 City or town, state or province, country, and ZIP or foreign postal code
NORFOLK, VA 23501-0418

D Employer identification number
54-1547892

E Telephone number
757-640-7226

F Group Exemption Number ▶

G Accounting Method: Cash Accrual Other (specify) ▶

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

I Website: ▶ **TCVSCPA.COM**

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

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **94,790.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

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

| | Description | Code | Amount |
|--|--|---------|----------|
| Revenue | 1 Contributions, gifts, grants, and similar amounts received | 1 | |
| | 2 Program service revenue including government fees and contracts | 2 | 10,205. |
| | 3 Membership dues and assessments | 3 | 84,455. |
| | 4 Investment income | 4 | 100. |
| | 5a Gross amount from sale of assets other than inventory | 5a | |
| | b Less: cost or other basis and sales expenses | 5b | |
| | c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | 5c | |
| | 6 Gaming and fundraising events | | |
| | a Gross income from gaming (attach Schedule G if greater than \$15,000) | 6a | |
| | b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 6b | |
| c Less: direct expenses from gaming and fundraising events | 6c | | |
| d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | 6d | | |
| 7a Gross sales of inventory, less returns and allowances | 7a | | |
| b Less: cost of goods sold | 7b | | |
| c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 7c | | |
| 8 Other revenue (describe in Schedule O) | 8 | 30. | |
| 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 | 9 | 94,790. | |
| Expenses | 10 Grants and similar amounts paid (list in Schedule O) | 10 | 8,825. |
| | 11 Benefits paid to or for members | 11 | |
| | 12 Salaries, other compensation, and employee benefits | 12 | |
| | 13 Professional fees and other payments to independent contractors | 13 | |
| | 14 Occupancy, rent, utilities, and maintenance | 14 | |
| | 15 Printing, publications, postage, and shipping | 15 | |
| | 16 Other expenses (describe in Schedule O) | 16 | 113,810. |
| | 17 Total expenses. Add lines 10 through 16 | 17 | 122,635. |
| Net Assets | 18 Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | -27,845. |
| | 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | 19 | 109,672. |
| | 20 Other changes in net assets or fund balances (explain in Schedule O) | 20 | 0. |
| | 21 Net assets or fund balances at end of year. Combine lines 18 through 20 | 21 | 81,827. |

LHA For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2017)

TIDEWATER CHAPTER OF THE VIRGINIA
SOCIETY OF CPA'S

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

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

| | (A) Beginning of year | | (B) End of year |
|---|-----------------------|----|-----------------|
| 22 Cash, savings, and investments | 108,682. | 22 | 74,727. |
| 23 Land and buildings | | 23 | |
| 24 Other assets (describe in Schedule O) SEE SCHEDULE O | 3,600. | 24 | 7,250. |
| 25 Total assets | 112,282. | 25 | 81,977. |
| 26 Total liabilities (describe in Schedule O) SEE SCHEDULE O | 2,610. | 26 | 150. |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 109,672. | 27 | 81,827. |

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

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

What is the organization's primary exempt purpose? **SEE SCHEDULE O**

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

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

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

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

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

| (a) Name and title | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|--|--|--|---|--|
| W. KEVIN STEWART IMMEDIATE PAST PRESIDENT | 1.00 | 0. | 0. | 0. |
| ANGIE HETHERINGTON PRESIDENT | 1.00 | 0. | 0. | 0. |
| NICOLE J. WOOD-SABO VICE-PRESIDENT | 1.00 | 0. | 0. | 0. |
| DEBBIE ACORS SECRETARY | 1.00 | 0. | 0. | 0. |
| JENNIFER FRENCH TREASURER | 1.00 | 0. | 0. | 0. |
| DENEEN KEEGAN DIRECTOR | 1.00 | 0. | 0. | 0. |
| ANGELA TUMWA DIRECTOR | 1.00 | 0. | 0. | 0. |
| A. DIANE REED DIRECTOR | 1.00 | 0. | 0. | 0. |
| DANIEL COOK DIRECTOR | 1.00 | 0. | 0. | 0. |
| RANDALL SPURRIER DIRECTOR | 1.00 | 0. | 0. | 0. |
| MARSHA HAHN DIRECTOR | 1.00 | 0. | 0. | 0. |
| RAYMOND S. ANDERSON DIRECTOR | 1.00 | 0. | 0. | 0. |

TIDEWATER CHAPTER OF THE VIRGINIA
SOCIETY OF CPA'S

Form 990-EZ (2017)

54-1547892

Page 3

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V

| | | Yes | No |
|-----|---|---|-----|
| 33 | Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O | | X |
| 34 | Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) | | X |
| 35a | Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? | | X |
| 35b | If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O | N/A | |
| 35c | Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III | | X |
| 36 | Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N | | X |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions | 37a | 0. |
| 37b | Did the organization file Form 1120-POL for this year? | | X |
| 38a | Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? | | X |
| 38b | If "Yes," complete Schedule L, Part II and enter the total amount involved | N/A | |
| 39 | Section 501(c)(7) organizations. Enter: | | |
| 39a | a Initiation fees and capital contributions included on line 9 | N/A | |
| 39b | b Gross receipts, included on line 9, for public use of club facilities | N/A | |
| 40a | Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: | | |
| | section 4911 <input type="checkbox"/> N/A ; section 4912 <input type="checkbox"/> N/A ; section 4955 <input type="checkbox"/> N/A | | |
| 40b | b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | | N/A |
| 40c | c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 | N/A | |
| 40d | d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization | N/A | |
| 40e | e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T | | X |
| 41 | List the states with which a copy of this return is filed | VA | |
| 42a | The organization's books are in care of | JACKIE FOX, CPA, CFE, TREASU Telephone no. 757-668-8640 | |
| | Located at | 811 REDGATE AVE., NORFOLK, VA ZIP + 4 23507 | |
| 42b | b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | X |
| | If "Yes," enter the name of the foreign country: | | |
| | See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 42c | c At any time during the calendar year, did the organization maintain an office outside the United States? | | X |
| | If "Yes," enter the name of the foreign country: | | |
| 43 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here | <input type="checkbox"/> | |
| | and enter the amount of tax-exempt interest received or accrued during the tax year | 43 | N/A |
| 44a | Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | | X |
| 44b | b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | | X |
| 44c | c Did the organization receive any payments for indoor tanning services during the year? | | X |
| 44d | d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | | |
| 45a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | X |
| 45b | b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) | | |

Form 990-EZ (2017)

TIDEWATER CHAPTER OF THE VIRGINIA
SOCIETY OF CPA'S

Form 990-EZ (2017)

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| | | |
|--|------------|-----------|
| | Yes | No |
| 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | | X |
| 46 | | X |

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

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

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

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

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

f Total number of other employees paid over \$100,000 N/A

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

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

d Total number of other independent contractors each receiving over \$100,000 N/A

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

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

| | | |
|------------------|---|------|
| Sign Here | Signature of officer | Date |
| | NICOLE J. WOOD-SABO, CPA, MS, CURRENT PRESIDENT | |
| | Type or print name and title | |

| | | | | | |
|-------------------------------|---|-------------------------|--------------------------|---|-----------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | CARON E. CROUSE | CARON E. CROUSE | 07/07/18 | | P00630336 |
| | Firm's name ▶ DIXON HUGHES GOODMAN LLP | Firm's EIN ▶ 56-0747981 | | Firm's address ▶ 440 MONTICELLO AVE, SUITE 1400 NORFOLK, VA 23510 | |
| | Firm's address ▶ 440 MONTICELLO AVE, SUITE 1400 NORFOLK, VA 23510 | | Phone no. (757) 624-5100 | | |

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

Form 990-EZ (2017)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization **TIDEWATER CHAPTER OF THE VIRGINIA
SOCIETY OF CPA'S** Employer identification number
54-1547892

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

| DESCRIPTION OF PROPERTY: | AMOUNT: |
|--------------------------|---------|
| INTEREST INCOME | 100. |

FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:

| DESCRIPTION OF OTHER REVENUE: | AMOUNT: |
|-------------------------------|---------|
| DONATIONS | 30. |

FORM 990-EZ, PART I, LINE 10, GRANTS AND SIMILAR AMOUNTS PAID:

ACTIVITY CLASSIFICATION: DONATION

GRANTEE NAME: OLD DOMINION UNIVERSITY

GRANTEE ADDRESS: 5115 HAMPTON BLVD NORFOLK, VA 23508

GRANTEE RELATIONSHIP: NONE

PROPERTY DESCRIPTION: CASH

AMOUNT GIVEN: 2,825.

ACTIVITY CLASSIFICATION: DONATION

GRANTEE NAME: VSCPA EDUCATIONAL FOUNDATION

GRANTEE ADDRESS: 4309 COX ROAD GLEN ALLEN, VA 23060

GRANTEE RELATIONSHIP: NONE

PROPERTY DESCRIPTION: CASH

AMOUNT GIVEN: 1,000.

ACTIVITY CLASSIFICATION: SCHOLARSHIP - CNU STUDENT

AMOUNT GIVEN: 2,000.

| | | | |
|--------------------------|---|--------------------------------|------------|
| Name of the organization | TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S | Employer identification number | 54-1547892 |
|--------------------------|---|--------------------------------|------------|

ACTIVITY CLASSIFICATION: SCHOLARSHIP - WILLIAM & MARY STUDEN

AMOUNT GIVEN: 1,000.

ACTIVITY CLASSIFICATION: SCHOLARSHIP - WILLIAM & MARY STUDEN

AMOUNT GIVEN: 1,000.

ACTIVITY CLASSIFICATION: SCHOLARSHIP - ODU STUDENT

AMOUNT GIVEN: 1,000.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10 8,825.

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

| DESCRIPTION OF OTHER EXPENSES: | AMOUNT: |
|---------------------------------------|----------|
| ACCOUNTING EDUCATION EVENT | 21,951. |
| TAX EDUCATION EVENT | 24,458. |
| SPECIALIZED KNOWLEDGE EDUCATION EVENT | 21,132. |
| SOCIAL EVENTS | 9,282. |
| OTHER EDUCATIONAL EVENTS | 18,610. |
| OFFICE EXPENSE | 518. |
| MEETINGS | 861. |
| REGISTRATION FEES | 27. |
| CREDIT CARD FEES | 3,210. |
| WEBSITE | 12,669. |
| PAST PRESIDENT AWARD | 238. |
| BANK SERVICE CHARGES | 3. |
| MISCELLANEOUS | 51. |
| INSURANCE | 800. |
| TOTAL TO FORM 990-EZ, LINE 16 | 113,810. |

| | | | |
|--------------------------|--|--------------------------------|------------|
| Name of the organization | TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S | Employer identification number | 54-1547892 |
|--------------------------|--|--------------------------------|------------|

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:

| DESCRIPTION | BEG. OF YEAR | END OF YEAR |
|-------------|--------------|-------------|
| DEPOSITS | 3,600. | 7,250. |

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

| DESCRIPTION | BEG. OF YEAR | END OF YEAR |
|------------------|--------------|-------------|
| DEFERRED REVENUE | 2,610. | 150. |

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - TO PROMOTE PUBLIC ACCOUNTING THROUGH EDUCATION AND SERVICE.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

