

Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

OMB No 1545-1150

2013

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.

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning January 1, 2013, and ending December 31, 20 13

B Check if applicable

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

C Name of organization

Balanced Budget Amendment, Inc.

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

2740 SW Martin Downs Blvd. #235

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

Palm City, FL 34990

D Employer identification number

27-1351108

E Telephone number

772-781-5559

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: ▶ www.10amendments.org

J Tax-exempt status (check only one) – 501(c)(3) 501(c) (4) ◀ (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 ▶ \$ 5,139.29

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	Contributions, gifts, grants, and similar amounts received																5,139.29											
	2	Program service revenue including government fees and contracts																											
	3	Membership dues and assessments																											
	4	Investment income																											
	5a	Gross amount from sale of assets other than inventory																											
	b	Less: cost or other basis and sales expenses																											
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																											
	6	Gaming and fundraising events																											
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)																											
	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)																											
c	Less: direct expenses from gaming and fundraising events																												
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																												
7a	Gross sales of inventory, less returns and allowances																												
b	Less: cost of goods sold																												
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																												
8	Other revenue (describe in Schedule O)																												
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																5,139.29												
Expenses	10	Grants and similar amounts paid (list in Schedule O)																											
	11	Benefits paid to or for members																											
	12	Salaries, other compensation, and employee benefits																											
	13	Professional fees and other payments to independent contractors																391.09											
	14	Occupancy, rent, utilities, and maintenance																											
	15	Printing, publications, postage, and shipping																3,739.35											
	16	Other expenses (describe in Schedule O)																26,304.20											
	17	Total expenses. Add lines 10 through 16																30,434.64											
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																-25,295.35											
	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)																-132,421.24											
	20	Other changes in net assets or fund balances (explain in Schedule O)																1,056.51											
	21	Net assets or fund balances at end of year. Combine lines 18 through 20																-156,660.08											

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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	1,056.51	22 222.78
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	1,056.51	25 222.78
26 Total liabilities (describe in Schedule O)		26 -24,461.62
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	-132,421.24	27 -156,660.08

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? Add several amendments to the U.S. Constitution

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 and section 4947(a)(1) trusts; optional for others)	
28 <u>Article V Symposium - Held on the campus of the University of Central Florida - National experts on the Article V process of amending the Constiution were invited to present to approximately 200 individuals, community, and government leaders from about six counties in Florida.</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	8,014.98
29 <u>Educational seminars and receptions for state legislators attending the American Legislative Exchange Council meetings in Chicago and Washington, DC. The sessions resulted in securing several legislative sponsors to file Balanced Budget Amendment Convention Resolutions</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	6,370.20
30 <u>Expenses for travel for volunteers to educate community leaders and legislators on passing a Balanced Budget Amendment Resolution including testifying at legislative hearings. In 2013, the resolution passed the Ohio House and Senate, the Georgia Senate, the Michigan Senate, and the South Carolina House.</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	9,619.02
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	2,300.00
32 Total program service expenses (add lines 28a through 31a)	32	26,304.20

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
<u>William H. Fruth</u> 2740 SW Martin Downs Blvd. #279 - Palm City, FL 34990	Director - Chair - 10 hrs.	0.00	0.00	0.00
<u>Bonnie N. Fruth</u> 2740 SW Martin Downs Blvd. #279 - Palm City, FL 34990	Director - Vice Chair - 0 hrs.	0.00	0.00	0.00
<u>William Hall</u> 11115 154th Road N - Jupiter, FL 33478	Director - 0 hrs.	0.00	0.00	0.00
<u>David Bidulph</u> 5807 S. Atlantic Ave - New Smyrna Beach, FL 32169	Director - 10 hrs	0.00	0.00	0.00

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 33 through 45b regarding organizational activities, financials, and compliance.

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	Yes	No
46	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations only
 All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.
 Check if the organization used Schedule O to respond to any question in this Part VI

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

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

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

f Total number of other employees paid over \$100,000 ▶ _____

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

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

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts 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 William H. Fruth - Chair - President Type or print name and title	Date 4/30/14
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Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no			

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

SCHEDULE L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No 1545-0047

2013

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Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**
▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

Name of the organization

Employer identification number

Balanced Budget Amendment, Inc.

27-1351108

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. ▶ \$ _____
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
			(1) William Fruth	Director			Operating	✓		800.00	800.00	
(2) William Fruth	Director	Expenses	✓		4,936.50	4,936.50		✓	✓		✓	
(3) David Biddulph	Director	Expenses	✓		3,870.20	3,870.20		✓	✓		✓	
(4) Loren Enns	Volunteer	Expenses	✓		8,014.98	8,014.98		✓	✓		✓	
(5) Louis Marin	Volunteer	Expenses	✓		3,112.44	3,112.44		✓	✓		✓	
(6)												
(7) Previous Years												
(8) William Fruth	Director	Operating	✓		12,500.00	12,500.00		✓	✓		✓	
(9) William Fruth	Director	Expenses	✓		40,366.83	40,366.83		✓	✓		✓	
(10)												
Total						\$ 73,600.95						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

**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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

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Name of the organization

Balanced Budget Amendment, Inc.

Employer identification number

27-1351108

Line 16 - A. Principal expenditures were related to travel expenses for volunteers to educate community and state leaders and legislators on the need and the process of proposing and ratifying a Balanced Budget Amendment through a convention of the states pursuant to Article V of the U.S. Constitution. Volunteers traveled to Ohio, Michigan, Washington, DC, South Carolina, spoke to community and legislative groups, and testified at legislative hearings. \$9,619.02

Line 16 - B. BBA, Inc. helped coordinate and participated in a symposium held on the campus of the University of Central Florida. The subject of the symposium was the Constitutional authority granted the States in Article V. Costs were incurred to pay for the travel of speakers (no speaker fees), facility rental, and food for participants. \$8,014.98

Line 16 - C. BBA, Inc. paid sponsor fees for the opportunity to address the We the People Convention (\$1,500) and the South Carolina Tea Party State Convention (\$800).

Line 16 - D. BBA, Inc. hosted a reception for legislators at the American Legislative Exchange Council meeting in Chicago \$2,500

Line 16 - E. BBA, Inc. hosted a seminar and reception and attended the American Legislative Exchange Council and National Council of State Legislators meetings in Washington, DC \$3,870.20

Line 20 - Checking account cash on hand consumed. \$1,056.51

Line 26 - Total Liabilities - \$24,461.62

Loren Enns - Out of pocket expenses for the UCF Symposium. Considered a non-recourse loan. \$8,014.98

William H. Fruth - Non-recourse loan. - \$800.00

William Fruth - Out of pocket expenses for travel to speak and testify. Considered a non-recourse loan. \$4,936.50

David Biddulph - Out of pocket expenses for reception and seminar - ALEC convention. Considered a non-recourse loan. \$3,870.20

Vital Printing - Outstanding invoice for printing booklets, payable when funds are available. \$3,727.50

Louis Marin - Out of pocket expenses for travel to speak to community groups. Considered a non-recourse loan. \$3,112.44