

Return of Organization Exempt From Income Tax

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

2013

▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990 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 _____, **2013, and ending** _____, **20**

<p>B Check if applicable:</p> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p>C Name of organization Federation of Tamil Sangams of North America</p> <p>Doing Business As FeTNA</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite 222 Mossy Oak Way</p> <p>City or town, state or province, country, and ZIP or foreign postal code Mount Pleasant, SC 29464</p> <p>F Name and address of principal officer:</p>	<p>D Employer identification no. 36-3759132</p> <p>E Telephone number (843)814-7581</p> <p>G Gross receipts \$ 400,774</p>
<p>I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		
<p>J Website: ▶ www.fetna.org</p>		
<p>K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p>		
<p>L Year of formation: 1987</p>		<p>M State of legal domicile: SC</p>

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

Part I Summary

1	Briefly describe the organization's mission or most significant activities: Coordination of Tamil (Sangams) Associations of North America for social and cultural development.		
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	97
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	97
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0
8	Contributions and grants (Part VIII, line 1h)	7,243	4,033
9	Program service revenue (Part VIII, line 2g)	467,476	347,609
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	649	301
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,283	48,831
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	485,651	400,774
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	14,000	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)		0
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)	443,242	400,428
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	457,242	400,428
19	Revenue less expenses. Subtract line 18 from line 12	28,409	346
20	Total assets (Part X, line 16)	148,670	149,016
21	Total liabilities (Part X, line 26)		0
22	Net assets or fund balances. Subtract line 21 from line 20	148,670	149,016

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	<p>▶ Dhandapani Kuppaswamy Signature of officer</p> <p>▶ Dhandapani Kuppaswamy, President Type or print name and title</p>	<p>Date</p>
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Paid Preparer Use Only	<p>Print/Type preparer's name Peter Yeronimuse E A</p>	<p>Preparer's signature</p>	<p>Date 06-19-2014</p>	<p>Check <input checked="" type="checkbox"/> if self-employed</p>	<p>PTIN P00656819</p>
	<p>Firm's name ▶ Protax and Accounting Services</p>	<p>Firm's EIN ▶</p>		<p>Phone no. 301-573-8574</p>	
	<p>Firm's address ▶ 701 Jackson Road Silver Spring MD 20904</p>				

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

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:
Coordination of Tamil (Sangams) Associations of North America for social and cultural
development.

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 \$ 392,115 including grants of \$ _____) (Revenue \$ 396,741)
Coordination of Tamil Associations of North America for community development and conducted
its annual convention.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

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

4e Total program service expenses **▶** 392,115

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 4,033					
	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: \$						
	h Total. Add lines 1a-1f		4,033				
Program Service Revenue	2a 2011 Annual Convention		Business Code				
			900099	347,609	347,609		
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f		347,609					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		301	301			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
		b Less: direct expenses	b				
		c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11a Host Contribution		900099	30,331	30,331			
b Match/Ad Revenue		900099	3,500	3,500			
c Sony Deposit		900099	15,000	15,000			
d All other revenue							
e Total. Add lines 11a-11d			48,831				
12 Total revenue. See instructions			400,774	396,741	0	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 governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. 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				
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 (non-employees):				
a Management				
b Legal	2,000		2,000	
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.)	2,000		2,000	
12 Advertising and promotion	22,941	18,628	4,313	
13 Office expenses				
14 Information technology	251	251		
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				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Convention - Event expense	44,239	44,239		
b Convention - Accommodation	59,090	59,090		
c Convention - Auditorium	133,614	133,614		
d Convention - Guest Travel	42,619	42,619		
e All other expenses	93,674	93,674		
25 Total functional expenses. Add lines 1 through 24e	400,428	392,115	8,313	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)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	15,364	1	10,845
	2 Savings and temporary cash investments	118,306	2	118,671
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	15,000	4	19,500
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	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	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)		148,670	16	149,016
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		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		25		
26 Total liabilities. Add lines 17 through 25		0	26	0
Net Assets of Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	30,364	27	44,450
	28 Temporarily restricted net assets	118,306	28	104,566
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	148,670	33	149,016	
34 Total liabilities and net assets/fund balances	148,670	34	149,016	

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	400,774
2	Total expenses (must equal Part IX, column (A), line 25)	2	400,428
3	Revenue less expenses. Subtract line 2 from line 1	3	346
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	148,670
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 in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	149,016

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 checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in 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 checked="" 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 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 in 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 Single Audit Act and OMB Circular A-133?		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 in Schedule O and describe any steps taken to undergo such audits		

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	130,270	128,112	98,103	7,243	4,033	367,761
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	116,130	163,952	158,671	478,408	397,042	1,314,203
3 Gross receipts from activities that are not an unrelated trade or bus. under sec 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	246,400	292,064	256,774	485,651	401,075	1,681,964
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						1,681,964

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	246,400	292,064	256,774	485,651	401,075	1,681,964
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		356	576	649	301	1,882
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b		356	576	649	301	1,882
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	246,400	292,420	257,350	486,300	401,376	1,683,846
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	99.89	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	99.84	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	0.11	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18		%

- 19a 33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

Name(s) as shown on return

FEIN

Federation of Tamil Sangams of North America

36-3759132

Interest Income

Description	Amount
Term Deposit 2288	\$ 1
Term Deposit 7260	26
Term Deposit 8540	86
Term Deposit 9923	156
CBI 2087	32
Total:	\$ 301

Other-Fees and Services

Description	Amount
Tamil Issai (Music) Event	\$ 2,000
Total:	\$ 2,000

Other Expenses-2013 Convention

Description	Amount
Adigal Centenary celebrations	\$ 11,649
Bank Charges	1,149
Food and Hospitality	24,788
License and permits	160
Volunteer meetings and incidental exp	13,483
Printing Souneir and stationary	28,495
Reception	13,950
Total:	\$ 93,674

Cash Non-interest Bearing Accounts

Description	Amount
BOA Operating Account 8772	\$ 1,397
BOA Convention Account 8756	5,687
CBI Account 2087	3,715
Difference in reconciliation	46
Total:	\$ 10,845

Name(s) as shown on return

FEIN

Federation of Tamil Sangams of North America

36-3759132

Savings and Temporary Investments

Description	Amount
BOA CD 9923	\$ 40,522
BOA CD 8540	30,865
BOA CD 7260	30,469
BOA CD 2288	2,710
BOA Savings 2921	14,105
Total:	\$ 118,671

Accounts Receivable

Description	Amount
Advanced paid to Sony Center CTC	\$ 15,000
Three Ad Charges Collectible	2,000
Matching contributions from Merck	1,500
Thulir Software Advance	1,000
Total:	\$ 19,500

2013 Annual Convention

Description	Amount
Donations	\$ 99,567
Exchange gain	553
Registrations	201,089
Soveniour Ad Revenue	46,400
Total:	\$ 347,609

Consolidated Misc Revenue

Description	Amount
Host Contributions	\$ 30,331
Total:	\$ 30,331