

## **Filing Instructions**

### **The Parker Gun Collectors Association, Inc.**

#### **Amended Short Form Exempt Organization Tax Return**

**Taxable Year Ended December 31, 2011**

**Date Due:** AS SOON AS POSSIBLE

**Remittance:** Your amended Form 990-EZ for the tax year ended 12/31/11 shows no balance due.

**Mail To:** Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

If a private delivery service is used, mail to:  
OSPC  
1973 N. Rulon White Blvd.  
Ogden, UT 84404

**Signature:** The return should be signed and dated on page 4 by an officer representing the organization.

**Other:** Initial and date the copy of the return, and retain it for your records.

Form **990-EZ**

## Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2011

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A** For the 2011 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**B** Check if applicable:

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

<b>C</b> Name of organization <b>THE PARKER GUN COLLECTORS ASSOCIATION, INC.</b>		<b>D</b> Employer identification number <b>54-1725809</b>
Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <b>482 SKYLINE DRIVE</b>		<b>E</b> Telephone number <b>802-885-1152</b>
City or town, state or country, and ZIP + 4 <b>WEATHERSFIELD VT 05156</b>		<b>F</b> 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.PARKERGUN.ORG

**J** Tax-exempt status (check only one) --  501(c)(3)  501(c) ( 7 ) (insert no.)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**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, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **76,651**

**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
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	17,870
	<b>3</b> Membership dues and assessments	<b>3</b>	33,600
	<b>4</b> Investment income	<b>4</b>	603
	<b>5a</b> Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	
	<b>6</b> Gaming and fundraising events		
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
	<b>b</b> Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>	24,008
<b>c</b> Less: direct expenses from gaming and fundraising events	<b>6c</b>	17,201	
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>	6,807	
<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>	521	
<b>b</b> Less: cost of goods sold	<b>7b</b>	165	
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>	356	
<b>8</b> Other revenue (describe in Schedule O)	<b>8</b>	49	
<b>9</b> <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	59,285	
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (list in Schedule O)	<b>10</b>	
	<b>11</b> Benefits paid to or for members	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	1,825
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	
	<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	
	<b>16</b> Other expenses (describe in Schedule O)	<b>16</b>	57,656
<b>17</b> <b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	59,481	
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	-196
	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	247,009
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	
	<b>21</b> <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	<b>21</b>	246,813

**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	157,136	22	162,701
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	89,873	24	84,112
25 Total assets	247,009	25	246,813
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	247,009	27	246,813

**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 and section 4947(a)(1) trusts; optional for others.)

28 THE ASSOCIATION PROMOTES THE PRESERVATION OF THE PARKER GUN, ITS HISTORY AND DEVELOPMENT			
(Grants \$ ) If this amount includes foreign grants, check here		28a	
29			
(Grants \$ ) If this amount includes foreign grants, check here		29a	
30			
(Grants \$ ) If this amount includes foreign grants, check here		30a	
31 Other program services (describe in Schedule O)			
(Grants \$ ) If this amount includes foreign grants, check here		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 address	(b) Title and 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
JOHN DAVIS 308 CHURCH STREET VIENNA GA 31092	CHAIRMAN 2.00	0	0	0
JIM HALL 344 PARISH RD. WARSAW VA 22572	DIRECTOR 2.00	0	0	0
JOSH LOEWENSTEINER 8408 NEWTON LANE CHARLOTTE NC 28277	SECRETARY 2.00	0	0	0
ALLAN SWANSON 482 SKYLINE DRIVE WEATHERSFIELD VT 05156	ASST. TREASURER 5.00	0	0	0
MARK CONRAD 4309 ALERRIENDS TRAIL VIRGINIA BEACH VA 23455	DIRECTOR 12.00	0	0	0
TOM WOODEN, JR 6 JADE WALK MEDFIELD MA 02052	VICE-CHAIRMAN 2.00	0	0	0
LARRY FREY 56R HARVEY ROAD DURHAM CT 06422	DIRECTOR 2.00	0	0	0
BILL MULLINS P.O. BOX 5478 KNOXVILLE TN 37928	PRESIDENT 4.00	0	0	0
MIKE MCKINNEY P.O. BOX 633 WAYNESVILLE NC 28786	ASST. TREASURER 2.00	0	0	0
DAVE SUPONSKI 266 CLOVER ST. STRAFORD CT 06614	DIRECTOR 2.00	0	0	0

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.

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
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)
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)?
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
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
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
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.
37b Did the organization file Form 1120-POL for this year?
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?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955
40b Section 501(c)(3) and 501(c)(4) 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
40c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
40d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e 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
41 List the states with which a copy of this return is filed. NONE
42a The organization's books are in care of ALLAN SWANSON Telephone no. 802-885-1152
482 SKYLINE DRIVE Located at WEATHERSFIELD VT ZIP +4 05156
42b 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)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.
42c At any time during the calendar year, did the organization maintain an office outside of the U.S.? 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 and enter the amount of tax-exempt interest received or accrued during the tax year 43
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d 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)?
45b 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)

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. 46 Yes No X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts 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. 47 Yes No
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. 48 Yes No
49a Did the organization make any transfers to an exempt non-charitable related organization? 49a Yes No
b If "Yes," was the related organization a section 527 organization? 49b Yes No

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."

Table with 5 columns: (a) Name and address of each employee paid more than \$100,000; (b) Title and 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."

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$100,000; (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: Rick R. Schaefer, Date: 12/20/13, Type or print name and title: Rick R. Schaefer

Paid Preparer Use Only: Print/Type preparer's name: RICK R. SCHAEFER, Preparer's signature: Rick R. Schaefer CPA, Date: 12/20/13, Check self-employed if: [ ], PTIN: P00986210, Firm's name: HARDIN & SCHAEFER, P.C., Firm's EIN: 43-1416673, Firm's address: 207 PLAZA DRIVE SUITE C, STE GENEVIEVE, MO 63670, Phone no.: 573-883-9969

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

**SCHEDULE G  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2011**

Open To Public Inspection

Name of the organization

**THE PARKER GUN COLLECTORS  
ASSOCIATION, INC.**

Employer identification number

**54-1725809**

**Part I**

**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
<b>Total</b>							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		GUN RAFFLE (event type)	ANNUAL BANQUET (event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1	16,280	6,980		23,260
	2				
	3	16,280	6,980		23,260
Direct Expenses	4				
	5				
	6				
	7				
	8				
	9	5,471	9,514		14,985
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Combine line 3, column (d), and line 10				8,275

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1			
Direct Expenses	2				
	3				
	4				
	5				
	6	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Combine line 1, column d, and line 7				

9 Enter the state(s) in which the organization operates gaming activities: ..... 9a  Yes  No

a Is the organization licensed to operate gaming activities in each of these states? .....  
b If "No," explain: .....

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ..... 10a  Yes  No

b If "Yes," explain: .....

11 Does the organization operate gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity operated in:
a The organization's facility 13a %
b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:
Name
Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
b If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
c If "Yes," enter name and address of the third party:

Name
Address

16 Gaming manager information:
Name
Gaming manager compensation \$
Description of services provided
Director/officer Employee Independent contractor

17 Mandatory distributions:
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Series of horizontal dotted lines for supplemental information.



**SCHEDULE O**  
 (Form 990 or 990-EZ)

 Department of the Treasury  
 Internal Revenue Service

Name of the organization

**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.

OMB No. 1545-0047

**2011**

 Open to Public  
 Inspection

 THE PARKER GUN COLLECTORS  
 ASSOCIATION, INC.

Employer identification number

54-1725809

## AMENDED RETURN EXPLANATION

SUBSEQUENT TO FILING THE SHORT FORM RETURN OF ORGANIZATION EXEMPT FROM  
 INCOME TAX, THE TAXPAYER DISCOVERED THAT MEMBERSHIP DUES WERE INADVERTENTLY  
 REPORTED ON FORM 990-EZ, PART I, LINE 1 INSTEAD OF PART I, LINE 3.  
 ACCORDINGLY, THIS AMENDED FORM 990-EZ REFLECTS THE CORRECTED REPORTING OF  
 MEMBERSHIP DUES FOR 2011.

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

DESCRIPTION	AMOUNT
OTHER REVENUE	\$ 49
TOTAL	\$ 49

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

DESCRIPTION	AMOUNT
EXPENSES	
CONFERENCES/MEETINGS	\$ 1,564
INSURANCE	\$ 1,080
RESEARCH LETTER EXP.	\$ 1,268
OUTSIDE SERVICES	\$ 7,000
SUPPLIES	\$ 1,808
TELEPHONE	\$ 90
POSTAGE, SHIPPING	\$ 7,019
PRINTING/PUBLICATIONS	\$ 32,105
BANK CHARGES	\$ 20
CHAR. CONTRIBUTIONS	\$ 2,431

## Schedule O (Form 990 or 990-EZ) (2011)

Name of the organization

THE PARKER GUN COLLECTORS

Employer identification number

54-1725809

COMPUTER SERVICES	\$	345
ADVERTISING	\$	1,184
MISCELLANEOUS	\$	274
TAXES & LICENSE	\$	263
MEMBER SERVICES	\$	69
NON-INVESTMENT DEPRECIATION	\$	1,136
TOTAL	\$	57,656

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

DESCRIPTION		BEG. OF YEAR	END OF YEAR
FURNITURE & FIXTURES	\$	3,764	\$ 3,764
LESS ACCUMULATED DEPRECIATION	\$	3,690	\$ 3,753
EQUIPMENT	\$	17,969	\$ 17,969
LESS ACCUMULATED DEPRECIATION	\$	14,926	\$ 15,999
COLLECTION MATERIAL	\$	65,665	\$ 65,665
DEPOSITS	\$	1,125	\$ 0
OTHER ASSET	\$	5,200	\$ 1,700
RESEARCH LETTER DATA BASE	\$	14,766	\$ 14,766
TOTAL	\$	89,873	\$ 84,112

## FORM 990-EZ, PART III - PRIMARY EXEMPT PURPOSE

THE ASSOCIATION IS ORGANIZED AND OPERATED TO PRESERVE THE PARKER BROS. GUN WORKS LEGACY. SUBSTANTIALLY ALL OF THE ACTIVITIES ARE FOR SUCH PURPOSES AND NO PARTS OF THE NET EARNINGS CONTRIBUTE TO THE BENEFIT OF ANY PRIVATE PERSON.