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Form 990-EZ

# Short Form

## Return of Organization Exempt From Income Tax

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

2010

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

A For the 2010 calendar year, or tax year beginning 01-01-2010

, and ending 12-31-2010

B Check if applicable

Address change

Name change

Initial return

Terminated

Amended return

Application pending

C Name of organization RAPID CITY PEACE OFFICERS ASSOCIATION FRATERNAL ORDER OF POLICE LODGE #2	D Employer identification number 46-0340072
Number and street (or P O box, if mail is not delivered to street address) PO BOX 38	E Telephone number (605) 394-4131
City or town, state or country, and ZIP + 4 RAPID CITY, SD 577090038	F Group Exemption Number ►

G Accounting method  Cash  Accrual Other (specify) ► \_\_\_\_\_I Website: ► [HTTP://FOPLODGE2SD.ORG/](http://FOPLODGE2SD.ORG/)J Tax-Exempt status (check only one) —  501(c)(3)  501(c)( 6 ) (insert no)  4947(a)(1) or  527H Check ►  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ► if the organization is not a section 509(a)(3) supporting 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 ► \$ 39,432

### 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 Contributions, gifts, grants, and similar amounts received	1	2,410
2 Program service revenue including government fees and contracts	2	
3 Membership dues and assessments	3	26,205
4 Investment income	4	60
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 exceed \$15,000)	6d	
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	10,757
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	39,432
10 Grants and similar amounts paid (list in Schedule O)	10	
11 Benefits paid to or for members	11	2,131
12 Salaries, other compensation, and employee benefits	12	
13 Professional fees and other payments to independent contractors	13	1,417
14 Occupancy, rent, utilities, and maintenance	14	13,981
15 Printing, publications, postage, and shipping	15	
16 Other expenses (describe in Schedule O)	16	15,299
17 Total expenses. Add lines 10 through 16	17	32,828
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	6,604
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	173,760
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	180,364

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

(See the instructions for Part II )

	(A) Beginning of year	(B) End of year	
22 Cash, savings, and investments	31,175	22	33,117
23 Land and buildings	136,910	23	108,422
24 Other assets (describe in Schedule O)	6,025	24	39,175
<b>25 Total assets</b>	<b>174,110</b>	<b>25</b>	<b>180,714</b>
<b>26 Total liabilities</b> (describe in Schedule O)	<b>350</b>	<b>26</b>	<b>350</b>
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	<b>173,760</b>	<b>27</b>	<b>180,364</b>

**Part III Statement of Program Service Accomplishments**Check if the organization used Schedule O to respond to any question in this Part III 

What is the organization's primary exempt purpose?

TO PROVIDE TRAINING AND EDUCATION TO LAW ENFORCEMENT PERSONNEL AND TO CONDUCT CHARITABLE ACTIVITIES FOR THE COMMUNITY

Describe what was achieved in carrying out the organization's exempt purposes 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 PROVIDE BUILDING USE FOR TRAINING OF AREA LAW ENFORCEMENT PERSONNEL**  
(Grants \$ 0) If this amount includes foreign grants, check here  

28a 0

**29 WE PROVIDE BUILDING USE TO THE AREA YOUTH AND COMMUNITY ORGANIZATIONS AND TO THE COUNTY FOR A COMMUNITY VOTING STATION**  
(Grants \$ 0) If this amount includes foreign grants, check here  

29a 0

**30 PROVIDE TRAINING AND EDUCATION TO LAW ENFORCEMENT PERSONNEL AND CONDUCT CHARITABLE ACTIVITIES FOR THE COMMUNITY**  
(Grants \$ 0) If this amount includes foreign grants, check here  

30a 0

**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) Compensation <b>(If not paid, enter -0-.)</b>	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See Additional Data Table				

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)Check if the organization used Schedule O to respond to any question in this Part V 

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
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)	34	No
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	No
b If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? (see instructions)	35b	
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	36	No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ►	37a	0
b Did the organization file <b>Form 1120-POL</b> for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter	39a	
a Initiation fees and capital contributions included on line 9	39b	
b 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 ►		
b 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	40b	
c 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 ►		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ►		
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	40e	No
41 List the states with which a copy of this return is filed ►		
42a The organization's books are in care of ► WAYNE KEEFE Telephone no ► (605) 394-4131		
300 KANSAS CITY ST Located at ► RAPID CITY, SD ZIP + 4 ► 57701		
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)?	42b	No
If "Yes," enter the name of the foreign country ►		
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	No
If "Yes," enter the name of the foreign country ►		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —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? If "Yes," Form 990 must be completed instead of Form 990-EZ.	44a	No
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	44b	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	44d	

	<input type="checkbox"/> Yes	<input type="checkbox"/> No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R must be completed instead of Form 990-EZ	<input type="checkbox"/> 45	<input type="checkbox"/> No
45a 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 must be completed instead of Form 990-EZ	<input type="checkbox"/> 45a	<input type="checkbox"/> 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	<input type="checkbox"/> 46	<input type="checkbox"/> No

**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.

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

	<input type="checkbox"/> Yes	<input type="checkbox"/> No
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<input type="checkbox"/> 47	<input type="checkbox"/>
48 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/> 48	<input type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/> 49a	<input type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/> 49b	<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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

50(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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

51(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.

<b>Sign Here</b>	***** Signature of officer WAYNE KEEFE TREASURER Type or print name and title	2011-05-12 Date
	Preparer's signature  DUSTIN D NICKLE CPA	Date 2011-05-12
<b>Paid Preparer's Use Only</b>	Firm's name (or yours if self-employed), address, and ZIP + 4  CASEY PETERSON & ASSOC 505 KANSAS CITY ST RAPID CITY, SD 57701	Check if self-employed <input type="checkbox"/> EIN <input type="checkbox"/> Phone no <input type="checkbox"/> (605) 348-1930

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

## Additional Data

**Software ID:**  
**Software Version:**

**EIN:** 46-0340072

**Name:** RAPID CITY PEACE OFFICERS ASSOCIATION  
FRATERNAL ORDER OF POLICE LODGE #2

### Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
JAMES HANSEN PO BOX 38 RAPID CITY, SD 57709	PRESIDENT 15 00	0	0	0
KYLE FEES PO BOX 38 RAPID CITY, SD 57709	VICE PRESIDENT 15 00	0	0	0
KATHLEEN CALLERY PO BOX 38 RAPID CITY, SD 57709	SECRETARY 15 00	0	0	0
WAYNE KEEFE PO BOX 38 RAPID CITY, SD 57709	TREASURER 15 00	0	0	0
JASON LAHAIE PO BOX 38 RAPID CITY, SD 57709	DIRECTOR 15 00	0	0	0
JAMES MCCANDLESS PO BOX 38 RAPID CITY, SD 57709	DIRECTOR 15 00	0	0	0
CHRISTOPHER OLERUD PO BOX 38 RAPID CITY, SD 57709	DIRECTOR 15 00	0	0	0
RYAN PHILLIPS PO BOX 38 RAPID CITY, SD 57709	DIRECTOR 15 00	0	0	0

**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 to provide any additional information.  
► Attach to Form 990 or 990-EZ.

**2010****Open to Public  
Inspection****Name of the organization**RAPID CITY PEACE OFFICERS ASSOCIATION  
FRATERNAL ORDER OF POLICE LODGE #2**Employer identification number**

46-0340072

Identifier	Return Reference	Explanation
OTHER INVESTMENT INCOME	FORM 990-EZ, PART I, LINE 4	INTEREST INCOME 60 TOTAL TO FORM 990-EZ, LINE 14 13,981

Identifier	Return Reference	Explanation
OTHER REVENUE	FORM 990-EZ, PART I, LINE 8	DESCRIPTION VENDING INCOME AMOUNT 2,169 DESCRIPTION VOTING USAGE INCOME AMOUNT 50 DESCRIPTION WREA REBATE AMOUNT 13 DESCRIPTION BUILDING, RAPID CITY AMOUNT 8,525 TOTAL TO FORM 990-EZ, LINE 8 10,757

Identifier	Return Reference	Explanation
OCCUPANCY, RENT, UTILITIES AND MAINTENENCE	FORM 990-EZ, PART I, LINE 14	DESCRIPTION DEPRECIATION AMOUNT 8,460 DESCRIPTION OTHER EXPENSES AMOUNT 5,521

Identifier	Return Reference	Explanation
OTHER EXPENSES	FORM 990-EZ, PART I, LINE 16	DESCRIPTION REPAIR/MAINTENANCE AMOUNT 1,624 DESCRIPTION EVENTS AMOUNT 1,998 DESCRIPTION DUES AMOUNT 37 DESCRIPTION CARETAKER/SCHEDULER AMOUNT 2,231 DESCRIPTION SUPPLIES AMOUNT 1,973 DESCRIPTION TRAINING AMOUNT 3,254 DESCRIPTION RECRUITMENT AMOUNT 153 DESCRIPTION K9 CHALLENGE AMOUNT 390 DESCRIPTION STATE PRESIDENTS MEETING AMOUNT 184 DESCRIPTION DONATIONS AMOUNT 1,066 DESCRIPTION INSURANCE AMOUNT 2,165 DESCRIPTION INFORMATION TECHNOLOGY AMOUNT 10 DESCRIPTION BOARD MEETING AMOUNT 118 DESCRIPTION PO BOX RENTAL AMOUNT 96 TOTAL TO FORM 990-EZ, LINE 16 15,299

Identifier	Return Reference	Explanation
OTHER ASSETS	FORM 990-EZ, PART II, LINE 24	DESCRIPTION OTHER DEPRECIABLE ASSETS BEG OF YEAR AMOUNT 6,025 END OF YEAR AMOUNT 39,175

Identifier	Return Reference	Explanation
OTHER LIABILITIES	FORM 990-EZ, PART II, LINE 26	DESCRIPTION BUILDING RENTAL DEPOSITS BEG OF YEAR AMOUNT 350 END OF YEAR AMOUNT 350

Form 4562

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No 1545-0172

2010

Department of the Treasury  
Internal Revenue Service (99)

► See separate instructions. ► Attach to your tax return.

Attachment  
Sequence No 67

Name(s) shown on return RAPID CITY PEACE OFFICERS ASSOCIATION FRATERNAL ORDER OF POLICE LODGE #2	Business or activity to which this form relates FORM 990-EZ PAGE 1	Identifying number 46-0340072
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**Part I Election To Expense Certain Property Under Section 179***Note: If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses . . . . .	1	500,000
2 Total cost of section 179 property placed in service (see instructions) . . . . .	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	3	2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0- . . . . .	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions . . . . .	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property Enter the amount from line 29 . . . . .	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 . . . . .	8	
9 Tentative deduction Enter the <b>smaller</b> of line 5 or line 8 . . . . .	9	
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562 . . . . .	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 . . . . .	12	
13 Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 12 ►	13	

**Note: Do not use Part II or Part III below for listed property. Instead, use Part V.****Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . .	14	
15 Property subject to section 168(f)(1) election . . . . .	15	
16 Other depreciation (including ACRS) . . . . .	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2010 . . . . .	17	7,775
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ►		

**Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		See Add'l Data				
c 7-year property		See Add'l Data				
d 10-year property						
e 15-year property		2,903	15 0	HY	S/L	97
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property	2010-06	1,592	39 yrs	MM	S/L	22
	2010-07	1,532	39 yrs	MM	S/L	18

**Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (see instructions)**

21 Listed property Enter amount from line 28 . . . . .	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions . . . . .	22	8,460
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	23	

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution:** See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation/deduction	(i) Elected section 179 cost

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) **25**

		%						
		%						
		%						

**26** Property used more than 50% in a qualified business use

		%						
		%						
		%						

**27** Property used 50% or less in a qualified business use

		%				S/L -		
		%				S/L -		
		%				S/L -		

**28** Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 **28**

**29** Add amounts in column (i), line 26 Enter here and on line 7, page 1 **29**

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6				
<b>31</b> Total commuting miles driven during the year										
<b>32</b> Total other personal (noncommuting) miles driven										
<b>33</b> Total miles driven during the year Add lines 30 through 32										
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?										
<b>36</b> Is another vehicle available for personal use?										

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<b>Yes</b>	<b>No</b>
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year

**42** A amortization of costs that begins during your 2010 tax year (see instructions)


**43** A amortization of costs that began before your 2010 tax year **43**

**44** Total. Add amounts in column (f) See the instructions for where to report **44**

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 46-0340072  
**Name:** RAPID CITY PEACE OFFICERS ASSOCIATION  
FRATERNAL ORDER OF POLICE LODGE #2

### Form 4562, Part III, Line 19, Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System:

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
b 5-year property		714	5 0	HY	S/L	71
b 5-year property		741	5 0	HY	S/L	74

**Form 4562, Part III, Line 19, Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System:**

<b>(a) Classification of property</b>	<b>(b) Month and year placed in service</b>	<b>(c) Basis for depreciation (business/investment use only—see instructions)</b>	<b>(d) Recovery period</b>	<b>(e) Convention</b>	<b>(f) Method</b>	<b>(g) Depreciation deduction</b>
<b>c 7-year property</b>		2,502	7 0	HY	S/L	179
<b>c 7-year property</b>		844	7 0	HY	S/L	60
<b>c 7-year property</b>		999	7 0	HY	S/L	71
<b>c 7-year property</b>		374	7 0	HY	S/L	27
<b>c 7-year property</b>		921	7 0	HY	S/L	66

**Form 4562, Part III, Line 19, Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System:**

<b>(a) Classification of property</b>	<b>(b) Month and year placed in service</b>	<b>(c) Basis for depreciation (business/investment use only—see instructions)</b>	<b>(d) Recovery period</b>	<b>(e) Convention</b>	<b>(f) Method</b>	<b>(g) Depreciation deduction</b>
<b>i</b> Nonresidential real property	2010-06	1,592	39 yrs	MM	S/L	22
	2010-07	1,532	39 yrs	MM	S/L	18

## TY 2010 Transfers Personal Benefits Contracts Declaration

**Name:** RAPID CITY PEACE OFFICERS ASSOCIATION  
FRATERNAL ORDER OF POLICE LODGE #2

**EIN:** 46-0340072

**Declaration:** 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.