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m 990
partment of the Treasury
ral Revenue Service

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)

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

OMB No. 1545-0047

2011

Open to Public
Inspection

For the 2011 calendar year, or tax year beginning 11/01/11, and ending 10/31/12

Check if applicable	C Name of organization GRAND LODGE OF FREE AND ACCEPTED MASONS OF THE STATE OF NEVADA			D Employer identification number 88-0023346	
Address change	Doing Business As			E Telephone number 775-786-5261	
Name change	Number and street (or P O box if mail is not delivered to street address) 40 W. First Street			Room/suite	
Initial return	City or town, state or country, and ZIP + 4 Reno NV 89501			G Gross receipts \$ 217,342	
Terminated					
Amended return					
Application pending	F Name and address of principal officer HANS J. SCHEURER 40 West First Street Reno NV 89501			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
				H(c) Group exemption number ► 2039	
	Tax-exempt status 501(c)(3) <input type="checkbox"/> 501(c) (10) <input checked="" type="checkbox"/> (insert no) 4947(a)(1) or <input type="checkbox"/> 527				
	Website: ► WWW.NVMASONS.ORG				
	Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►			L Year of formation 1865	M State of legal domicile NV

Part I Summary

1 Briefly describe the organization's mission or most significant activities.

See Schedule O

2 Check this box ► 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 12

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 0

5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)

5 4

6 Total number of volunteers (estimate if necessary)

6 132

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 0

b Net unrelated business taxable income from Form 990-T, line 34

7b 0

8 Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

14,954**21,707**

9 Program service revenue (Part VIII, line 2g)

145,766**151,794**

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

48,827**38,219**

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

2,310**-1,414**

12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)

211,857**210,306**

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

12,500**7,500**

14 Benefits paid to or for members (Part IX, column (A), line 4)

0**0**

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

47,518**44,408**

16a Professional fundraising fees (Part IX, column (A), line 11e)

0**0**b Total fundraising expenses (Part IX, column (D), line 25) ► **0**

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

114,061**121,059**

18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)

174,079**172,967**

19 Revenue less expenses Subtract line 18 from line 12

37,778**37,339**

20 Total assets (Part X, line 16)

Beginning of Current Year

End of Year

2,027,015**2,047,173**

21 Total liabilities (Part X, line 26)

61,496**44,702**

22 Net assets or fund balances Subtract line 21 from line 20

1,965,519**2,002,471**

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

Signature of officer

7/25/13

HANS J. SCHEURER

GRAND SECRETARY

Type or print name and title

Paid
Preparer
Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ifself-employed PTIN
03/25/13

Michel P. Aurnague, CPA

Michel Aurnague

Firm's name ► Pangborn & Co., Ltd.

924 S. Virginia Street

Reno, NV 89502-2416

Firm's address ►

Firm's EIN ►

Phone no ►

775-328-1040

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2011)

DAA

J 13 23

Part III : Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III

Briefly describe the organization's mission

See Schedule O

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.

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

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 and section 4947(a)(1) trusts 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 \$ including grants of \$) (Revenue \$)
CONSTITUENT LODGE SUPPORT, RESEARCH AND EDUCATION AND CHARITY.

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 ►

Part IV Checklist of Required Schedules

	Yes	No
1		X
2	X	
3		X
4		
5		X
6		X
7		X
8		X
9		X
10	X	
11a	X	
11b	X	
11c		X
11d		X
11e	X	
11f		X
12a	X	
12b		X
13		X
14a		X
14b		X
15		X
16		X
17		X
18		X
19		X
20a		X
20b		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21	X	
22	X	
23	X	
24a	X	
24b		
24c		
24d		
25a		
25b		
26	X	
27	X	
28a	X	
28b	X	
28c	X	
29	X	
30	X	
31	X	
32	X	
33	X	
34	X	
35a	X	
35b	X	
36		
37	X	
38	X	

Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III

Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J

a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?

c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

a **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I

b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I

6 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II

7 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III

8 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)

a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV

b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV

c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2

37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V

Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable

	1a	0	Yes	No
	1b	0		

Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable

Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

1c		X
----	--	---

Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax

2a	4	
----	---	--

Statements, filed for the calendar year ending with or within the year covered by this return

If at least one is reported on line 2a, did the organization file all required federal employment tax returns?

Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)

a Did the organization have unrelated business gross income of \$1,000 or more during the year?

b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O

a 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)?

b If "Yes," enter the name of the foreign country ►

See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts

a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?

b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?

c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?

a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?

b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?

Organizations that may receive deductible contributions under section 170(c).

a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?

b If "Yes," did the organization notify the donor of the value of the goods or services provided?

c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?

d If "Yes," indicate the number of Forms 8282 filed during the year

7d	
----	--

e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?

h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?

8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting**organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?**9 Sponsoring organizations maintaining donor advised funds.**

a Did the organization make any taxable distributions under section 4966?

b Did the organization make a distribution to a donor, donor advisor, or related person?

10 Section 501(c)(7) organizations. Enter

a Initiation fees and capital contributions included on Part VIII, line 12

10a	
10b	

b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities

11 Section 501(c)(12) organizations. Enter

a Gross income from members or shareholders

11a	
11b	

b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)

12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?

b If "Yes," enter the amount of tax-exempt interest received or accrued during the year

12b	
-----	--

13 Section 501(c)(29) qualified nonprofit health insurance issuers.

a Is the organization licensed to issue qualified health plans in more than one state?

Note. See the instructions for additional information the organization must report on Schedule O.

b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans

c Enter the amount of reserves on hand

13b	
13c	

14a Did the organization receive any payments for indoor tanning services during the tax year?

b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

14a	X
14b	

Part VI **Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

Enter the number of voting members of the governing body at the end of the tax year

If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O

	Yes	No
1a	12	
1b	0	
2		X
3		X
4		X
5		X
6		X
7a		X
7b		X
8a	X	
8b	X	
9		X

Enter the number of voting members included in line 1a, above, who are independent

Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?

Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?

Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?

Did the organization become aware during the year of a significant diversion of the organization's assets?

Did the organization have members or stockholders?

a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?

Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a The governing body?

b Each committee with authority to act on behalf of the governing body?

Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

1a Did the organization have local chapters, branches, or affiliates?

	Yes	No
10a	X	
10b	X	
11a	X	
12a		X
12b		
12c		
13		X
14		X
15a		X
15b		X
16a		X
16b		

1b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?

1a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?

2a Describe in Schedule O the process, if any, used by the organization to review this Form 990

2a Did the organization have a written conflict of interest policy? If "No," go to line 13

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done

3 Did the organization have a written whistleblower policy?

4 Did the organization have a written document retention and destruction policy?

5 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?

a The organization's CEO, Executive Director, or top management official

b Other officers or key employees of the organization

If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).

6a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?

b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

7 List the states with which a copy of this Form 990 is required to be filed ► **None**

8 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

Own website Another's website Upon request

9 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► **MICHEL P. AURNAGUE**

40 west 1st street, suite 317

NV 89501

775-786-5261

Reno

Form 990 (2011)

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$10,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

list persons in the following order: individual trustees or directors, institutional trustees, officers; key employees; highest compensated employees, and former such persons.

Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Former or director	Individual trustee	Institutional trustee	Officer	Key employee			
(1) ROBERT J. HALL GRAND TRUSTEE	0.00	X					0	0	0
(2) MICHAEL GILES GRAND TRUSTEE	0.00	X					0	0	0
(3) CRAIG PHILLIPS GRAND TRUSTEE	0.00	X					0	0	0
(4) THOMAS A. COLLINS GRAND TRUSTEE	0.00	X					0	0	0
(5) S. BARTON JACKA GRAND TRUSTEE	0.00	X					0	0	0
(6) LARRY W. DARLING GRAND SECRETARY	0.00		X				10,000	0	0
(7) MICHEL P. AURNAGUE GRAND TREASURER	0.00		X				3,000	0	0
(8) DAN I. NEWMAN JUNIOR GRAND WARDEN	0.00		X				0	0	0
(9) HANS J. SCHEURER GRAND MASTER	0.00		X				0	0	0
(10) RICHARD M. HOAGLIN DEPUTY GRAND MASTER	0.00		X				0	0	0
(11) JOHN M. BUFFINGTON SENIOR GRAND WARDEN	0.00		X				0	0	0
(12) JAMES G. KELLEY GRAND LECTURER	0.00		X				0	0	0
(13)									
(14)									

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Former Highest compensated employee	Officer	Key employee	Former Institutional trustee			
1)								
2)								
3)								
4)								
5)								
1b	Sub-total					13,000		
c	Total from continuation sheets to Part VII, Section A							
d	Total (add lines 1b and 1c)					13,000		

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ► **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►	0

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
1a Federated campaigns	1a				
b Membership dues	1b				
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	21,707			
g Noncash contributions included in lines 1a-1f		\$			
h Total. Add lines 1a-1f	►	21,707			
2a MEMBERSHIP DUES AND ASSESSMENT	Busn. Code				
b REGISTRATION FEES		126,818	126,818		
c		24,976	24,976		
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f	►	151,794			
3 Investment income (including dividends, interest, and other similar amounts)	►	38,219			38,219
4 Income from investment of tax-exempt bond proceeds	►				
5 Royalties	►				
6a Gross rents	(i) Real	(ii) Personal			
b Less rental exps					
c Rental inc 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 & sales exps					
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	5,622			
b Less cost of goods sold	b	7,036			
c Net income or (loss) from sales of inventory	►		-1,414	-1,414	
Miscellaneous Revenue	Busn. Code				
11a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d	►	210,306	150,380	0	38,219
12 Total revenue. See instructions	►				

Part IX Statement of Functional Expenses

tion 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX

o not include amounts reported on lines 6b, b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	7,500			
Grants and other assistance to individuals in the U.S. See Part IV, line 22				
Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
Benefits paid to or for members				
Compensation of current officers, directors, trustees, and key employees	13,000			
Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
Other salaries and wages	27,364			
Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
Other employee benefits				
Payroll taxes	4,044			
Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	7,100			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
2 Advertising and promotion				
3 Office expenses	12,914			
4 Information technology				
5 Royalties				
6 Occupancy	7,800			
7 Travel				
8 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	44,463			
20 Interest	321			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,800			
23 Insurance	1,000			
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 LIFE MEMBERSHIP RETURN	20,674			
b SCHOLARSHIP PROGRAM	15,000			
c CHARITABLE CONTRIBUTIONS	6,285			
d GENERAL EXPENSE	1,748			
e All other expenses	1,954			
25 Total functional expenses. Add lines 1 through 24e	172,967	0	0	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

		(A) Beginning of year		(B) End of year
1	Cash—non-interest bearing	512,245	1	373,045
2	Savings and temporary cash investments		2	
3	Pledges and grants receivable, net		3	
4	Accounts receivable, net	4,722	4	4,461
5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
6	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)		6	
7	Notes and loans receivable, net		7	
8	Inventories for sale or use	21,006	8	14,428
9	Prepaid expenses and deferred charges		9	
10a	Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	8,922		
b	Less accumulated depreciation	4,030	10c	4,892
10a		6,692		
11	Investments—publicly traded securities		11	
12	Investments—other securities See Part IV, line 11	1,482,350	12	1,650,347
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)	2,027,015	16	2,047,173
17	Accounts payable and accrued expenses	56,881	17	39,967
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	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	4,615	25	4,735
26	Total liabilities. Add lines 17 through 25	61,496	26	44,702
	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
27	Unrestricted net assets	983,992	27	998,826
28	Temporarily restricted net assets	16,428	28	15,656
29	Permanently restricted net assets	965,099	29	987,989
	Organizations that do not follow SFAS 117, 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	1,965,519	33	2,002,471
34	Total liabilities and net assets/fund balances	2,027,015	34	2,047,173

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

Total revenue (must equal Part VIII, column (A), line 12)	1	210,306
Total expenses (must equal Part IX, column (A), line 25)	2	172,967
Revenue less expenses. Subtract line 2 from line 1	3	37,339
Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,965,519
Other changes in net assets or fund balances (explain in Schedule O)	5	-387
Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	2,002,471

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII Accounting method used to prepare the Form 990 Cash Accrual Other _____

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

- a Were the organization's financial statements compiled or reviewed by an independent accountant? **X**
- b Were the organization's financial statements audited by an independent accountant? **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? **X**
- If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both Separate basis Consolidated basis Both consolidated and separate basis
- 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

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Federal Statements**NIGHTS TEMPLAR EDUCATION FOUNDATION****Statement 1 - Schedule B, Part III - Charitable Gift Information**

Unit No. _____ Charitable Gift Information

SCHEDULE D
Form 990Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
 ► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011Open to Public
Inspection

of the organization

**GRAND LODGE OF FREE AND ACCEPTED
MASTERS OF THE STATE OF NEVADA**

Employer identification number

88-0023346**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
Total number at end of year		
Aggregate contributions to (during year)		
Aggregate grants from (during year)		
Aggregate value at end of year		

Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

Yes No

Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year

►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year

► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)

(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1

► \$

(ii) Assets included in Form 990, Part X

► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1

► \$

b Assets included in Form 990, Part X

► \$

or Paperwork Reduction Act Notice, see the Instructions for Form 990.

AA

Schedule D (Form 990) 2011

chedule D (Form 990) 2011 **GRAND LODGE OF FREE AND ACCEPTED** **88-0023346** **Page 2**

art III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply).

- Public exhibition
- Scholarly research
- Preservation for future generations

- d Loan or exchange programs
- e Other

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

art IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	
1d	
1e	
1f	

a Did the organization include an amount on Form 990, Part X, line 21?

Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,629,271	1,610,948	1,554,616		
b Contributions	40,319	26,481	29,161		
c Net investment earnings, gains, and losses	37,393	39,510	76,147		
d Grants or scholarships					
e Other expenditures for facilities and programs	41,959	47,668	48,976		
g End of year balance	1,665,024	1,629,271	1,610,948		

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ► **40.00 %**

b Permanent endowment ► **60.00 %**

c Temporarily restricted endowment ► %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by.

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		8,922		8,922
e Other			4,030	-4,030
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c))			►	4,892

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other TIME CERTIFICATES OF DEPOSIT	1,360,014	Market
(A) GNMA	160,635	Market
(B) U.S. TREASURY BONDS	129,698	Market
(C) FEDERAL HOME LOAN BANK		Market
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12) ►	1,650,347	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(0)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13) ►		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15) ►	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) APRON DEPOSITS	4,735
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25) ►	4,735

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

Total revenue (Form 990, Part VIII, column (A), line 12)	1	210,306
Total expenses (Form 990, Part IX, column (A), line 25)	2	172,967
Excess or (deficit) for the year Subtract line 2 from line 1	3	37,339
Net unrealized gains (losses) on investments	4	-387
Donated services and use of facilities	5	
Investment expenses	6	
Prior period adjustments	7	
Other (Describe in Part XIV)	8	
Total adjustments (net) Add lines 4 through 8	9	-387
Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	36,952

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Total revenue, gains, and other support per audited financial statements	1	216,955
Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a Net unrealized gains on investments	2a	-387
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIV)	2d	7,036
e Add lines 2a through 2d	2e	6,649
Subtract line 2e from line 1	3	210,306
Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIV)	4b	
c Add lines 4a and 4b	4c	
Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	210,306

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Total expenses and losses per audited financial statements	1	180,003
Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIV)	2d	7,036
e Add lines 2a through 2d	2e	7,036
Subtract line 2e from line 1	3	172,967
Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIV)	4b	
c Add lines 4a and 4b	4c	
Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	172,967

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b; Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

Part XI, Line 8 - Reconciliation of Changes - Other

COST OF SALES - NETTED AGAINST SUPPLIES SALE	\$	7,036
COST OF SALES - NETTED AGAINST SUPPLIES SALE	\$	-7,036

Part XII, Line 2d - Revenue Amounts Included in Financials - Other

COST OF SALES - NETTED AGAINST SUPPLIES SALE	\$	7,036
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Part XIII, Line 2d - Expense Amounts Included in Financials - Other**NET COST OF SALES - NETTED AGAINST SUPPLIES SALE** **\$** **7,036**

**SCHEDULE I
(Form 990)****Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**Department of the Treasury
Internal Revenue Service**2011**
Open to Public
Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

**GRAND LODGE OF FREE AND ACCEPTED
MASONS OF THE STATE OF NEVADA**

Name of the organization

**Employer identification number
88-0023346****Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000.

Part II can be duplicated if additional space is needed

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

GRANTS ARE PROVIDED TO YOUTH GROUPS AND CHARITIES ASSOCIATED WITH THE GRAND

LODGE OF NEVADA AND THEREFORE ARE INDIRECTLY MONITORED BY MEMBERS.

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.

OMB No 1545-0047

2011Open to Public
Inspection

of the organization	GRAND LODGE OF FREE AND ACCEPTED MASONS OF THE STATE OF NEVADA	Employer identification number 88-0023346
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Form 990 - Organization's Mission or Most Significant Activities

**RANTING OF CHARTERS FOR THE PURPOSE OF ESTABLISHING MASONIC
ODGES IN THE STATE OF NEVADA AND TO CARRY OUTH THE MISSION OF
REEMASONRY. AS OF 10/31/12 THERE ARE 42 MASONIC LODGES,
NCLUDING 2 RESEARCH LODGES, IN THE STATE OF NEVADA. THE GRAND
ODGE OF NEVADA PROVIDES PROGRAMS, EDUCATION, TRAINING AND SUPPORT SERVICES
O CONSTITUENT LODGES, OFFICERS AND INDIVIDUAL MEMBERS. SERVICES TO
CONSTITUENT LODGES, OFFICERS AND INDIVIDUAL MEMBERS. SERVICES INCLUDE
NSURANCE COVERAGE FOR CONSTITUENT LODGES, CERTIFICATION PROGRAMS FOR LODGE
OFFICERS, MASONIC EDUCATION FOR MEMBERS, AND OTHER SERVICES AND EDUCATION
OPPORTUNITIES. THE GRAND LODGE ALSO PROVIDES DIRECT MONETARY SUPPORT IN
THE FORM OF GRANTS TO AFFILIATED YOUTH GROUPS, INCLUDING DEMOLAY, JOB'S
DAUGHTERS AND RAINBOW GIRLS AND TO OTHER MASONIC ORGANIZAITONS.**

Form 990, Part III, Line 4d - All Other Accomplishment

EDUCATION

**Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
EXECUTIVE OFFICERS MEET WITH CERTIFIED PUBLIC ACCOUNTANT TO REVIEW FORM 990
FOR COMPLETENESS AND ACCURACY. FORM 990 IS APPROVED BY EXECUTIVE OFFICERS
AND FILED.**

**Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
THE ORGANIZATION CAN MAKE CERTAIN DOCUMENTS AVAILABLE UPON WRITTEN UPON
REQUEST. A PRODUCTION CHARGE MAY APPLY.**

4562

ment of the Treasury
Revenue Service
(99)
s) shown on returnDepreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2011

Attachment
Sequence No 179GRAND LODGE OF FREE AND ACCEPTED
MASONS OF THE STATE OF NEVADAIdentifying number
88-0023346

ss or activity to which this form relates

indirect Depreciation

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.

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

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

Listed property Enter the amount from line 29

7

Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
Tentative deduction. Enter the smaller of line 5 or line 8	9
Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10
Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11
Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12

Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ► 13

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)

Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14
Property subject to section 168(f)(1) election	15
Other depreciation (including ACRS)	16 1,800

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

Section A

MACRS deductions for assets placed in service in tax years beginning before 2011

17

0

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 2011 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
3-year property						
5-year property						
7-year property						
10-year property						
15-year property						
20-year property						
25-year property		25 yrs.			S/L	
Residential rental property		27.5 yrs.	MM		S/L	
Residential rental property		27.5 yrs.	MM		S/L	
Nonresidential real property		39 yrs.	MM		S/L	
Nonresidential real property			MM		S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

Class life					S/L
12-year		12 yrs			S/L
40-year		40 yrs	MM		S/L

Part IV Summary (See instructions.)

Listed property Enter amount from line 28	21
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 1,800
For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23

Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2011)

There are no amounts for Page 2