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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2012

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Form 990 header section including: A For the 2012 calendar year, or tax year beginning, 2012, and ending, 20; B Check if applicable; C Name of organization Combat Veterans Motorcycle Associa-; D Employer identification no 43-1426362; E Telephone number (704) 996-1651; F Name and address of principal officer; G Gross receipts \$; H(a) Is this a group return for affiliates?; H(b) Are all affiliates included?; H(c) Group exemption number; I Tax-exempt status; J Website N/A; K Form of organization; L Year of formation 2001; M State of legal domicile MO

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission...; 2-7a Summary statistics; 8-12 Revenue; 13-19 Expenses; 20-22 Fund Balances or Net Assets or

Part II Signature Block

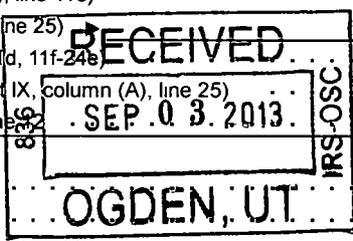
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer Kyle W Rodgers, Date 28 August 2013, Type or print name and title Kyle Rodgers, Treasurer

Paid Preparer Use Only: Print/Type preparer's name Maureen M Samuels CPA, Preparer's signature, Date 08-23-2013, Check self-employed if PTIN P01026960, Firm's name Maureen M Samuels CPA, Firm's EIN, Firm's address 804 Gagel Ave Louisville KY 40216, Phone no 502-296-9147

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

For Paperwork Reduction Act Notice, see the separate instructions.



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22

**Part III Statement of Program Service Accomplishments**

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

1. Briefly describe the organization's mission

The betterment of communications and camaraderie among members from all braches of the US Armed Forces by providing health, comfort, financial and other benefits.

2. Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

3. Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

4. Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code \_\_\_\_\_) (Expenses \$ 11,500 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

The Combat Veterans Motorcycle Association is formed for the betterment of communication and camaraderie between other Motorcycle Associations, Veterans Organizations, and or Motorcycle Groups, to promote interest in various forms of motorcycle activity associated with Veterans, to create and maintain camaraderie among Combat Veterans from all U.S. Branches of Service and its allies, to support Veteran Organizations, to raise awareness for the plight of POWs, MIAs and their families, to conduct Association functions and activities in a manner befitting the members of the Combat Veterans Motorcycle Association as well as the association's Auxiliary Members, to encourage a better understanding of motorcycle riders as a constructive sport among members of the public, press, and law enforcement agencies.

4b (Code \_\_\_\_\_) (Expenses \$ 6,910 including grants of \$ 6,910) (Revenue \$ \_\_\_\_\_)

To provide emergency funds of 250.00 to members, proviced 12 families with emergency funds. To provide memorials to members who died in combat. Five memorials were placed during the year

4c (Code \_\_\_\_\_) (Expenses \$ 30,000 including grants of \$ 30,000) (Revenue \$ \_\_\_\_\_)

To provide funding for project which directly help veterans

4d Other program services (Describe in Schedule O)

(Expenses \$ 54,379 including grants of \$ \_\_\_\_\_) (Revenue \$ 67,510)

4e Total program service expenses **▶** 102,789

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 <b>Section 501(c)(3) organizations.</b> 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		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quas-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> 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	X	
<b>22</b> 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		X
<b>23</b> 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		X
<b>24a</b> 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		X
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
<b>25b</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		
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
<b>27</b> 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		X
<b>28</b> 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)		
<b>28a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>28b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>28c</b> 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		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> 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		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>35b</b> If "Yes" to line 35a, 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		X
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
<b>37</b> 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		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question number, description, sub-questions (1a-14b), Yes, and No. Includes questions about Form 1096, Form W-2G, backup withholding, Form W-3, federal employment tax returns, unrelated business gross income, foreign accounts, prohibited tax shelter transactions, annual gross receipts, and sponsoring organizations.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body? 8b Each committee... 9 Is there any officer, director, trustee...

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe in Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 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.
19 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.

**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**

1a 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 \$100,000 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 organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	Former trustee			
(1) Adren Kela Public Relations Officer	1.00			X				0	0	0	
(2) David Brown Vice President	1.00			X				0	0	0	
(3) David Underwood Sergeant at Arms	1.00			X				0	0	0	
(4) Joao Aguiar Secretary	25.00			X				0	0	0	
(5) Kyle Rodgers Treasurer	5.00			X				0	0	0	
(6) Michael Long President	5.00			X				0	0	0	
(7) Patrick Ennis Public Relations Officer	1.00			X				0	0	0	
(8)											
(9)											
(10)											
(11)											
(12)											
(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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and 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
		Individual director	Individual trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							0	0	0	

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

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
<b>4</b> 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		X
<b>5</b> 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		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

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b> 135,773				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>				
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions) . .	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 835				
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶		136,608			
<b>Program Service Revenue</b>	<b>2a</b> _____	<b>Business Code</b>				
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> _____					
	<b>e</b> _____					
	<b>f</b> All other program service revenue . . . . .					
	<b>g Total.</b> Add lines 2a-2f . . . . . ▶					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶					
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . ▶					
	<b>5</b> Royalties . . . . . ▶					
	<b>6a</b> Gross rents . . . . .	(i) Real				
		(ii) Personal				
		<b>b</b> Less rental expenses . . . . .				
		<b>c</b> Rental income or (loss) . . . . .				
	<b>d</b> Net rental income or (loss) . . . . . ▶					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses . . . . .				
		<b>c</b> Gain or (loss) . . . . .				
	<b>d</b> Net gain or (loss) . . . . . ▶					
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b>					
		<b>b</b> Less direct expenses . . . . . <b>b</b>				
<b>c</b> Net income or (loss) from fundraising events . . . . . ▶						
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . . <b>a</b>						
	<b>b</b> Less direct expenses . . . . . <b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities . . . . . ▶					
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b>		397,017				
	<b>b</b> Less cost of goods sold . . . . . <b>b</b>		329,507			
	<b>c</b> Net income or (loss) from sales of inventory . . . . . ▶		67,510	67,510		
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11a</b> _____						
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> All other revenue . . . . .					
<b>e Total.</b> Add lines 11a-11d . . . . . ▶						
<b>12 Total revenue.</b> See instructions . . . . . ▶		204,118	67,510	0	0	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	30,000	30,000		
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members	6,910	6,910		
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	36,785	36,785		
12 Advertising and promotion				
13 Office expenses	3,684	3,684		
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	7,372	7,372		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	639	639		
23 Insurance	444	444		
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 <u>Credit card fees</u>	15,791	15,791		
b <u>Miscellaneous</u>	1,164	1,164		
c _____				
d _____				
e All other expenses _____				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	102,789	102,789	0	0
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	135,481	1	220,495
	<b>2</b> Savings and temporary cash investments		2	
	<b>3</b> Pledges and grants receivable, net		3	
	<b>4</b> Accounts receivable, net		4	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4985(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	<b>7</b> Notes and loans receivable, net		7	
	<b>8</b> Inventories for sale or use		8	50,847
	<b>9</b> Prepaid expenses and deferred charges		9	
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 6,672		
	<b>b</b> Less accumulated depreciation	<b>10b</b> 639	<b>10c</b>	6,033
	<b>11</b> Investments - publicly traded securities		11	
	<b>12</b> Investments - other securities See Part IV, line 11		12	
	<b>13</b> Investments - program-related See Part IV, line 11		13	
	<b>14</b> Intangible assets		14	
	<b>15</b> Other assets See Part IV, line 11		15	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)		135,481	16	277,375
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses		17	
	<b>18</b> Grants payable		18	
	<b>19</b> Deferred revenue		19	
	<b>20</b> Tax-exempt bond liabilities		20	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		21	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		23	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		24	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	<b>26 Total liabilities.</b> Add lines 17 through 25		0	26
<b>Net Assets of Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets		27	
	<b>28</b> Temporarily restricted net assets		28	
	<b>29</b> Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		30	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		31	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds	135,481	32	277,375
<b>33</b> Total net assets or fund balances	135,481	33	277,375	
<b>34</b> Total liabilities and net assets/fund balances	135,481	34	277,375	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	204,118
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	102,789
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	101,329
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	135,481
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	40,565
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	277,375

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>2c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		
<b>3a</b>	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>3b</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		

SCHEDULE D (Form 990)

Department 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

2012

Open to Public Inspection

Name of the organization

Combat Veterans Motorcycle Associa-

Employer identification number

43-1426362

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes/No, 6 Did the organization inform all grantees... Yes/No

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

Form for Part II Conservation Easements. Includes checkboxes for purposes (land for public use, natural habitat, open space, historic area, historic structure), questions 2-9 regarding monitoring, expenses, and reporting.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a, 1b, 2, a, b regarding reporting of assets and revenues.

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

- 3 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)
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5 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

**Part 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.

- 1a 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 XIII and complete the following table
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - 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 |
|---|--------|----|
| (i) unrelated organizations   | 3a(i)  |    |
| (ii) related organizations  | 3a(ii) |    |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII 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	6,672		639	6,033
e Other				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				6,033

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

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include (1) Financial derivatives, (2) Closely-held equity interests, (3) Other (A-I), and Total.

Part VII Investments - Program Related. See Form 990, Part X, line 13

Table with 3 columns: (a) Description of investment type, (b) Book value, (c) Method of valuation. Rows (1) through (10) and Total.

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

Table with 2 columns: (a) Description, (b) Book value. Rows (1) through (10) and Total.

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

Table with 2 columns: (a) Description of liability, (b) Book value. Rows 1. (1) Federal income taxes, (2) through (11), and Total.

2. FIN 48 (ASC 740) Footnote In Part XIII, 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). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

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

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

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

**Part XIII 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, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

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**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

OMB No. 1545-0047

**2012**

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

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990.

Name of the organization

Employer identification number

**Combat Veterans Motorcycle Associa-**

**43-1426362**

**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? Yes  No
- 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. 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)	ECU Medical & Health Services 525 Moye Blvd 27834	23-7138921	501c(3)	10,000				funding_ops
(2)	Fisher House Foundation 111 Rockville Pike s 20850	11-3158401	501c(3)	15,000				funding_ops
(3)	Purple Heart House PO Box 5535 28687	26-3516121	501c(3)	5,000				funding_ops
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								

- 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.

Schedule I (Form 990) (2012)

**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. 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, Part III, column (b), and any other additional information.

**1. Monitoring procedures (Part I, line 2)**

CYMA maintains donor letters from the donee organizations

**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

**2012**

**Open to Public  
Inspection**

Combat Veterans Motorcycle Associa-

Employer identification number

43-1426362

**01. Members or stockholder classes and rights (Part VI, line 6)**

Our membership is comprised of Full Members ( those with verified combat service ) and  
Supporter Members ( those who have non-combat military service, and have a sincere  
dedication to helping veterans ). We have members from nearly all 50 states and living  
abroad. Many members continue to serve in our Armed Forces, with several serving in combat  
areas now.

**02. Member election for additional members (Part VI, line 7a)**

Chapter Officers, State Representatives and Region Representatives are elected at the  
chapter level. New members are approved by the National Secretary throught the year.  
National officers are elected by the full members present at the national meeting.

**03. Governing body decisions (Part VI, line 7b)**

ByLaw changes are voted on at the chapter level, the chapters send delegates to cast their  
vote at the delegate meeting.

**04. Form 990 governing body review (Part VI, line 11)**

E-mailed preliminary copy of the Form 990 is submitted to the officers prior to filing  
return.

**05. Conflict of interest policy compliance (Part VI, line 12c)**

Each director, principal officer and member of a committee with governing board delegated  
powers shall annually sign a statement which affirms such person:

a. Has received a copy of the conflicts of interest policy,

b. Has read and understands the policy,

Name of the organization

Employer identification number

Combat Veterans Motorcycle Associa-

43-1426362

c. Has agreed to comply with the policy, and

d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes

06. Governing documents, etc, available to public (Part VI, line 19)

The web site, www.combatvet.org, currently has the by laws posted, and the financial reports and Form 990 for 2012 will be posted after the Form 990 is filed.

07. List of other fees for services expenses (Part IX, line 11g)

Quartermaster receives fees of 10% of gross sales for handling the online store, maintaining the web site and collecting dues.

Application for Change in Accounting Method

Name of filer (name of parent corporation if a consolidated group) (see instructions)
Identification number (see instructions)
43-1426362
Principal business activity code number (see instructions)
454110
Tax year of change begins (MM/DD/YYYY) 01-01-2012
Tax year of change ends (MM/DD/YYYY) 12-31-2012
Name of contact person (see instructions)
Maureen M Samuels CPA
Contact person's telephone number
502-296-9147

If the applicant is a member of a consolidated group, check this box
If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

Check the box to indicate the type of applicant.

- Individual
Cooperative (Sec 1381)
Corporation
Partnership
Controlled foreign corporation (Sec 957)
S corporation
10/50 corporation (Sec 904(d)(2)(E))
Insurance co (Sec 816(a))
Qualified personal service corporation (Sec 448(d)(2))
Insurance co (Sec 831)
Exempt organization Enter Code section 501(c)(19)
Other (specify)

Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)

- Depreciation or Amortization
Financial Products and/or Financial Activities of Financial Institutions
Other (specify) accounting method

Caution. To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested. The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request

Table with 2 columns: Question, Yes, No. Row 1: Enter the applicable designated automatic accounting method change number... Row 2: Do any of the scope limitations described in section 4.02 of Rev Proc 2008-52 cause automatic consent to be unavailable...

Note. Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable)

Part II Information For All Requests

Table with 2 columns: Question, Yes, No. Row 3: Did or will the applicant cease to engage in the trade or business... Row 4a: Does the applicant (or any present or former consolidated group... Row b: Is the method of accounting the applicant is requesting to change an issue...

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Filer
Signature and date: Kyle W. Rodgers, 28 August 2013
Name and title (print or type): Kyle Rodgers, Treasurer

Preparer (other than filer/applicant)
Signature of individual preparing the application and date: Maureen M Samuels
Name of individual preparing the application (print or type): MAUREEN M SAMUELS CPA
Name of firm preparing the application: MAUREEN M SAMUELS CPA

Part II Information For All Requests (continued)

Table with columns 'Yes' and 'No' containing questions 4c through 11 and method selection options (Present/Proposed method).

**Part II Information For All Requests** (continued)

	Yes	No						
<p><b>12</b> If the applicant is either (i) <b>not</b> changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following <span style="float:right">Statement #2-12</span></p> <p><b>a</b> The item(s) being changed</p> <p><b>b</b> The applicant's present method for the item(s) being changed</p> <p><b>c</b> The applicant's proposed method for the item(s) being changed</p> <p><b>d</b> The applicant's present overall method of accounting (cash, accrual, or hybrid)</p>								
<p><b>13</b> Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application <span style="float:right">Statement #2-13</span></p>								
<p><b>14</b> Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions . . . . .</p> <p>If "No," attach an explanation</p>	X							
<p><b>15a</b> Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? . . . . .</p>		X						
<p><b>b</b> If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application</p>								
<p><b>16</b> Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response? . . . . .</p>		X						
<p><b>17</b> If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width:33%;">1st preceding year ended mo 12 yr 2011</th> <th style="width:33%;">2nd preceding year ended mo 12 yr 2010</th> <th style="width:33%;">3rd preceding year ended mo 12 yr 2009</th> </tr> </thead> <tbody> <tr> <td style="text-align:right;">\$ 319,571</td> <td style="text-align:right;">\$ 267,138</td> <td style="text-align:right;">\$ 136,692</td> </tr> </tbody> </table>	1st preceding year ended mo 12 yr 2011	2nd preceding year ended mo 12 yr 2010	3rd preceding year ended mo 12 yr 2009	\$ 319,571	\$ 267,138	\$ 136,692		
1st preceding year ended mo 12 yr 2011	2nd preceding year ended mo 12 yr 2010	3rd preceding year ended mo 12 yr 2009						
\$ 319,571	\$ 267,138	\$ 136,692						

**Part III Information For Advance Consent Request**

	Yes	No
<p><b>18</b> Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . .</p> <p>If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures</p>		
<p><b>19</b> Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists</p>		
<p><b>20</b> Attach a copy of all documents related to the proposed change (see instructions)</p>		
<p><b>21</b> Attach a statement of the applicant's reasons for the proposed change</p>		
<p><b>22</b> If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . .</p> <p>If "No," attach an explanation</p>		
<p><b>23a</b> Enter the amount of <b>user fee</b> attached to this application (see instructions) ▶ \$ _____</p>		
<p><b>b</b> If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions)</p>		

**Part IV Section 481(a) Adjustment**

	Yes	No
<p><b>24</b> Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? . . . . .</p> <p>If "Yes," do not complete lines 25, 26, and 27 below</p>		X
<p><b>25</b> Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ \$ <u>40,565</u>. Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant <span style="float:right">Statement #4-25</span></p>		

<b>Part IV Section 481(a) Adjustment</b> (continued)		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?		
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation		

**Schedule A - Change in Overall Method of Accounting** (If Schedule A applies, Part I below must be completed)

**Part I Change in Overall Method** (see instructions)

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

	Amount
a Income accrued but not received (such as accounts receivable)	\$ NONE
b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method.	NONE
c Expenses accrued but not paid (such as accounts payable)	NONE
d Prepaid expenses previously deducted	NONE
e Supplies on hand previously deducted and/or not previously reported	NONE
f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part 1.	40,565
g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment.	NONE
h <b>Net section 481(a) adjustment</b> (Combine lines 1a-1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25.	\$ 40,565

- 2 Is the applicant also requesting the recurring item exception under section 461(h)(3)?  Yes  No
- 3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

**Part II Change to the Cash Method For Advance Consent Request** (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

**Schedule B - Change to the Deferral Method for Advance Payments** (see instructions)

- 1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 502 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
  - a A statement explaining how the advance payments meet the definition in section 401 of Rev. Proc. 2004-34.
  - b If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 802(3)(a)-(c) of Rev. Proc. 2004-34.
  - c If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 803(2)(a)-(f) of Rev. Proc. 2004-34.
- 2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following:
  - a A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
  - b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
  - c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
  - d A statement explaining whether the inventoryable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

**Schedule C-Changes Within the LIFO Inventory Method** (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a Valuing inventory (e.g., unit method or dollar-value method)
  - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.)
  - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.)
  - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories**

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
  - a A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

**Schedule D-Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other**

**Section 263A Assets** (see instructions)

**Part I Change in Reporting Income From Long-Term Contracts** (Also complete Part III on pages 7 and 8 )

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
- 2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?  Yes  No
- b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?  Yes  No  
If line 2b is "No," attach an explanation
- c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?  Yes  No
- d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?  Yes  No  
If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor.  
If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use.
- 3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?  Yes  No
- b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
- c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
- 4 To determine a contract's completion factor using the percentage-of-completion method:
  - a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)?  Yes  No
  - b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))?  Yes  No
- 5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

**Part II Change in Valuing Inventories Including Cost Allocation Changes** (Also complete Part III on pages 7 and 8 )

- 1 Attach a description of the inventory goods being changed **Statement #D2-1**
- 2 Attach a description of the inventory goods (if any) NOT being changed **Statement #D2-2**
- 3a Is the applicant subject to section 263A? If "No," go to line 4a  Yes  No
- b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)?  Yes  No  
If "No," attach a detailed explanation

- 4a Check the appropriate boxes below:
  - Identification methods:
    - Specific identification
    - FIFO
    - LIFO
    - Other (attach explanation) **Statement #D2-4**
  - Valuation methods:
    - Cost
    - Cost or market, whichever is lower
    - Retail cost
    - Retail, lower of cost or market
    - Other (attach explanation) **Statement #D2-7**

Inventory Being Changed		Inventory Not Being Changed
Present method	Proposed method	Present method
	X	
X		
	X	
X		
	40,565	

- b Enter the value at the end of the tax year preceding the year of change
- 5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions):
  - a Copies of Form(s) 970 filed to adopt or expand the use of the method **Statement #D5-A**
  - b **Only for applicants requesting advance consent.** A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
  - c **Only for applicants requesting an automatic change.** The statement required by section 22.01(5) of the Appendix of Rev Proc 2008-52 (or its successor) **Statement #D5-C**

**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions))

**Section A - Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method) **Statement #D3-1**
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method)

**Section B - Direct and Indirect Costs Required To Be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material	N/A	N/A
2 Direct labor	N/A	N/A
3 Indirect labor	N/A	N/A
4 Officers' compensation (not including selling activities)	N/A	N/A
5 Pension and other related costs	N/A	N/A
6 Employee benefits	N/A	N/A
7 Indirect materials and supplies	N/A	N/A
8 Purchasing costs	N/A	N/A
9 Handling, processing, assembly, and repackaging costs	N/A	N/A
10 Offsite storage and warehousing costs	N/A	N/A
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle	N/A	N/A
12 Depletion	N/A	N/A
13 Rent	N/A	N/A
14 Taxes other than state, local, and foreign income taxes	N/A	N/A
15 Insurance	N/A	N/A
16 Utilities	N/A	N/A
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity	N/A	N/A
18 Engineering and design costs (not including section 174 research and experimental expenses)	N/A	N/A
19 Rework labor, scrap, and spoilage	N/A	N/A
20 Tools and equipment	N/A	N/A
21 Quality control and inspection	N/A	N/A
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant	N/A	N/A
23 Licensing and franchise costs	N/A	N/A
24 Capitalizable service costs (including mixed service costs)	N/A	N/A
25 Administrative costs (not including any costs of selling or any return on capital)	N/A	N/A
26 Research and experimental expenses attributable to long-term contracts	N/A	N/A
27 Interest	N/A	N/A
28 Other costs (Attach a list of these costs)	N/A	N/A

**Part III Method of Cost Allocation** (see instructions) (continued)

**Section C - Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs )

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses . . . . .	N/A	N/A
2 Research and expermental expenses not included in Section B, line 26 . . . . .	N/A	N/A
3 Bidding expenses not included in Section B, line 22 . . . . .	N/A	N/A
4 General and administrative costs not included in Section B . . . . .	N/A	N/A
5 Income taxes . . . . .	N/A	N/A
6 Cost of strikes . . . . .	N/A	N/A
7 Warranty and product liability costs . . . . .	N/A	N/A
8 Section 179 costs . . . . .	N/A	N/A
9 On-site storage . . . . .	N/A	N/A
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11 . . . . .	N/A	N/A
11 Other costs (Attach a list of these costs ) . . . . .	N/A	N/A

**Schedule E - Change in Depreciation or Amortization** (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization, complete this section

Applicants **must** provide this information for each item or class of property for which a change is requested

**Note:** See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168 **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions)

- 1 Is depreciation for the property determined under Regulations section 1 167(a)-11 (CLADR)? . . . . .  Yes  No  
If "Yes," the only changes permitted are under Regulations section 1 167(a)-11(c)(1)(iii)
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e g , section 263A)? . . . . .  Yes  No  
If "Yes," enter the applicable section ▶ \_\_\_\_\_
- 3 Has a depreciation, amortization, or expense election been made for the property (e g , the election under sections 168(f)(1), 179, or 179C)? . . . . .  Yes  No  
If "Yes," state the election made ▶ \_\_\_\_\_
- 4a To the extent not already provided, attach a statement describing the property being changed Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity
- b If the property is residential rental property, did the applicant live in the property before renting it? . . . . .  Yes  No
- c Is the property public utility property? . . . . .  Yes  No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e g , depreciable property, inventory property, supplies under Regulations section 1 162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc )
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, the following information for both the present (if applicable) and proposed methods
  - a The Code section under which the property is or will be depreciated or amortized (e g , section 168(g))
  - b The applicable asset class from Rev Proc 87-56, 1987-2 C B 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev Proc 83-35, 1983-1 C B 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant
  - c The facts to support the asset class for the proposed method
  - d The depreciation or amortization method of the property, including the applicable Code section (e g , 200% declining balance method under section 168(b)(1))
  - e The useful life, recovery period, or amortization period of the property
  - f The applicable convention of the property
  - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property If not, also provide an explanation as to why no special depreciation allowance was or will be claimed

# Depreciation and Amortization

## (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

**2012**

Attachment  
Sequence No **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Combat Veterans Motorcycle Assoc

FORM 990 - 1

43-1426362

**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 instructions)	1	
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	
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 smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 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 2013 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 2012	17	
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 <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2012 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		6,386	5	HY	SL	639
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System**

20a	Class life					
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	639
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	

For Paperwork Reduction Act Notice, see separate instructions.

**Statement of Program Service Accomplishments****2012 01**

Name(s) as shown on return

Your Social Security Number

Combat Veterans Motorcycle Associa-

43-1426362

**Form 990, Part III(a)****Program Service Code****Program Service Expenses**

\$54379

**Grants and allocations included in above expense**

\$0

**Program Services Revenue**

\$67510

**Explanation**

To provide insignia which identify members of the Combat Veterans Motorcycle Association, to provide patriotic and combat related insignia.

**Federal Supporting Statements**

2012 PG01

Name(s) as shown on return

FEIN

Combat Veterans Motorcycle Associa-

43-1426362

**Form 3115, Schedule A, Part I, Line 1f**

Statement #A1-F

**Inventory On Hand Prev Deducted****DESCRIPTION****AMOUNT**

Inventory at 12/31/2011

40,565

TOTAL

40,565

**Form 3115, Part II, Line 12**PG01  
Statement #2-12**Overall Method Of Accounting Attachment**

- a. The Item Being Changed : Change from cash to accrual
- b. The Applicant's Present Method for the Item(s) Being Changed :  
cash, inventory expensed when purchased
- c. The Applicant's Proposed Method for the Item(s) Being Changed :  
Accrual
- d. The Applicant's Present Overall Method Of Accounting : cash

**Form 3115, Part II, Line 13**PG01  
Statement #2-13**Trade(S) Or Business**

Combat Veterans Motorcycle Association is a not for profit veterans organization. Other than dues and charitable contributions, the only revenue is from an online retail store which sells articles with the CVMA logo, and other patriotic items to the members. The activity code is 454110. The inventory purchased for resale was expensed when purchased rather than brought into inventory and expensed at the time of sale. The method of accounting was cash, and needs to be changed to account for sales and inventory on an accrual basis.

**Federal Supporting Statements****2012** PG01

Name(s) as shown on return

FEIN

Combat Veterans Motorcycle Associa-

43-1426362

**Form 3115, Part IV, Line 25**

Statement #4-25

**Section 481(A) Computation Summary**

The only component of the change in accounting is recording inventory rather than expensing it when purchased. The inventory at 12/31/2011 is \$40,565. Because this is a 501(c)(19) organization and the trade or business is directly related to their exempt purpose, the change will not affect their tax liability and will be recorded as a prior period adjustment, and not taken into income under sect 481.

**Form 3115, Schedule D, Part II, Line 1**PG01  
Statement #D2-1**Inventory Goods Being Changed**

Items purchased for resale

**Form 3115, Schedule D, Part II, Line 2**PG01  
Statement #D2-2**Inventory Goods Not Being Changed**

All items of inventory will be changed from expensing to recording inventory

**Form 3115, Schedule D, Part II, Line 4a**PG01  
Statement #D2-4**Present Other Id Method - Changed Inventory**

Taxpayer was expensing purchases of inventory items for resale in the year of purchase

**Federal Supporting Statements**

**2012** PG01

Name(s) as shown on return

FEIN

Combat Veterans Motorcycle Associa-

43-1426362

Form 3115, Schedule D, Part II, Line 4a

Statement #D2-7

Present Other Val Method - Changed Inventory

taxpayer was expensing inventory at time of purchase

Form 3115, Schedule D, Part II, Line 5a

PG01  
Statement #D5-A

Unable To Furnish Copy Of Form(S) 970 Statement

not applicable

Form 3115, Schedule D, Part II, Line 5c

PG01  
Statement #D5-C

Section 22.01(5) Required Statement

Changing from expensing inventory at purchase to recording inventory according to sect 471,

Inventory is not incidental.

Form 3115, Schedule D, Part III, Section A

PG01  
Statement #D3-1

Allocation And Capitalization Methods

not applicable

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest-bearing	78,488.40	1	135,481.47
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	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		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c 0.00
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)		78,488.40	16	135,481.47
<b>Liabilities</b>	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25		0.00	26
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets	72,523.40	27	127,821.34
	28 Temporarily restricted net assets	5,965.00	28	7,660.13
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	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 <b>Total net assets or fund balances</b>	78,488.40	33	135,481.47
	34 <b>Total liabilities and net assets/fund balances</b>	78,488.40	34	135,481.47

ATTACHMENT TO FORM 3115

**Power of Attorney  
 and Declaration of Representative**  
 ▶ Type or print. ▶ See the separate instructions.

OMB No 1545-0150  
 For IRS Use Only  
 Received by \_\_\_\_\_  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date / /

**Part I Power of Attorney**

**Caution:** A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Combat Veterans Motorcycle Associa- 11 East Kansas St Liberty, MO 64068		Taxpayer identification number(s)  43-1426362	
Daytime telephone number (704) 996-1651		Plan number (if applicable)	

hereby appoints the following representative(s) as attorney(s)-in-fact

**2 Representative(s) must sign and date this form on page 2, Part II**

Name and address Maureen M Samuels CPA 804 Gagel Ave Louisville KY 40216	CAF No 3205-47740R PTIN P01026960 Telephone No (502) 296-9147 Fax No (502) 367-1721
Check if to be sent notices and communications <input type="checkbox"/>	Check if new Address <input type="checkbox"/> Telephone No <input type="checkbox"/> Fax No <input type="checkbox"/>
Name and address	CAF No _____ PTIN _____ Telephone No _____ Fax No _____
Check if to be sent notices and communications <input type="checkbox"/>	Check if new Address <input type="checkbox"/> Telephone No <input type="checkbox"/> Fax No <input type="checkbox"/>
Name and address	CAF No _____ PTIN _____ Telephone No _____ Fax No _____
	Check if new Address <input type="checkbox"/> Telephone No <input type="checkbox"/> Fax No <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service for the following matters

3 Matters	Tax Form Number	Year(s) or Period(s) (if applicable)
Description of Matter (Income, Employment, Payroll Excise Estate Gift Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	(1040, 941, 720, etc.) (if applicable)	(see the instructions for line 3)
Form 990	990	2012
Change in accounting method	3115	

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4 **Specific Uses Not Recorded on CAF**

**5 Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) are not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns

Disclosure to third parties,  Substitute or add representative(s);  Signing a return, \_\_\_\_\_

Other acts authorized \_\_\_\_\_ (see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10 3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10 3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10 3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level K) authority is limited (for example, they may only practice under the supervision of another practitioner)

List any specific deletions to the acts otherwise authorized in this power of attorney \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

