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SCANNED JUN 19 2013

232001 12-10-12

Form **990**

Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

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

Open to Public Inspection

A	For the	2012 calendar year, or tax year beginning and endin	g			
В	Check if appleabl	C Name of organization		D Employer identific	ation number	
	Addre chang Name	KENTUCKY DISTILLERS' ASSOCIATION				
Ļ	jchang	Doing Business As		61-60	033690	
	Initial return Termir ated	Number and street (or P 0 box if mail is not delivered to street address) Room/ 614 SHELBY STREET	E Telephone number 502-875-9351			
7	Ameno	19.1 **	Ī	G Gross receipts \$	917,467.	
	Applic		Ī	H(a) is this a group re		
	pendı			for affiliates?	Yes X No	
		614 SHELBY STREET, FRANKFORT, KY 40601		H(b) Are all affiliates incl	_ = =	
1	Tax-exe	empt status 501(c)(3)X 501(c)(6) ◀ (insert no) 4947(a)(1) or	527	` '	list. (see instructions)	
		e: ► WWW.KYBOURBON.COM		H(c) Group exemption		
					State of legal domicile KY	
	art I	Summary	. 10010	Tomacon = = = III	Ctate or logar definions 232	
	1	Briefly describe the organization's mission or most significant activities: TO PROMO	OTE	THE HISTORY	Y AND	
Activities & Governance		GROWTH OF THE BOURBON INDUSTRY AND ITS MEMB				
rna	1	Check this box If the organization discontinued its operations or disposed of			sets	
ove	3	Number of voting members of the governing body (Part VI, line 1a)		3	6	
Ğ		Number of independent voting members of the governing body (Part VI, line 1b)		4	6	
S		Total number of individuals employed in calendar year 2012 (Part V, line 2a)		5	3	
ij		Total number of volunteers (estimate if necessary)		6	4	
Ę		Total unrelated business revenue from Part VIII, column (C), line 12		7a	0.	
٩		Net unrelated business taxable income from Form 990-T, line 34		7ь	0.	
				Prior Year	Current Year	
Revenue	8	Contributions and grants (Part VIII, line 1h)		570,296.	896,526.	
		Contributions and grants (Part VIII, line 1h) Program service revenue (Part VIII, line 2g)		64,090.	5,473.	
eve				272.	119.	
Œ		Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 2nd 2nd 2013		365,522.	1,389.	
	1	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		1,000,180.	903,507.	
		Grants and similar amounts paid (Part IX, column, (A), life (13) [A]		0.	0.	
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.	
Š	1	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		258,543.	313,324.	
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.	
ĝ	b	Total fundraising expenses (Part IX, column (D), line 25)				
ú	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		768,695.	482,531.	
	1	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,027,238.	795,855.	
	1 .	Revenue less expenses. Subtract line 18 from line 12		-27,058.	107,652.	
Net Assets or Fund Balances			Beg	inning of Current Year	End of Year	
sets	20	Total assets (Part X, line 16)		173,677.	381,786.	
AB	21	Total liabilities (Part X, line 26)		18,916.	119,373.	
캺	22	Net assets or fund balances Subtract line 21 from line 20		154,761.	262,413.	
P	art II	Signature Block				
Ųnd	er pena	lties of perjury, I declare that I have examined this return, including accompanying schedules and s	stateme	nts, and to the best of my	knowledge and belief, it is	
true	, correc	t, and complete. Declaration of preparer (other than officer) is based on all information of which pre	eparer I	has any knowledge		
Sig	n	Signature of officer		Date		
Her	re	ERIC GREGORY, PRESIDENT		5-14-1	3	
		Type or print name and title				
		Print/Type preparer's name Preparer's synature	- 1	ate Check	PTIN	
Paid	i	DAVID HARROD PLANTING		Self-employe	P00875654	
Pre	parer	Firm's name HARROD & ASSOCIATES, ASC		Firm's EIN ▶	61-1291670	
Use	Only	Firm's address #2 HMB CIRCLE - SUIDE A				
		FRANKFORT , KY 4060		Phone no 50	02-695-7300	
May	y the IF	S discuss this return with the preparer shown above? (see instructions)			X Yes No	

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2012)

orm	990 (2012) KENTUCKY DISTILLERS' ASSOCIATION	61-6033690 Page 2
Par	↑ 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: TO PROMOTE THE HISTORY AND GROWTH OF THE BOURBON INDUST	RY AND ITS
	MEMBERS.	
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 X No
3	If "Yes," describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes X 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, a Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other controls.	
4a	revenue, if any, for each program service reported	
40	(Code) (Expenses \$	ION FEATURING
	SIX DISTILLERIES WHERE VISITORS CAN LEARN ABOUT THE ART	, SCIENCE AND
	HISTORY BEHIND KENTUCKY'S SIGNATURE BOURBON INDUSTRY.	
4b	(Code) (Expenses \$	
	INDUSTRY MEETINGS, CONFERENCES, SPONSORSHIPS, PUBLIC RE	
	GOVERNMENT RELATIONS, AND OTHER ACTIVITIES ON BEHALF OF DISTILLERIES REPRESENTING NEARLY 90% OF THE ENTIRE BOUR	
	DISTILLERIES REPRESENTING NEARLY 90% OF THE ENTIRE BOUR	BON MARKET.
4c	(Code) (Expenses \$	
		E BOURBON TO
	TOURISTS.	<u> </u>
		
		
	Other pregram convices (Decembe in Schedule O.)	
→ G	Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$,
	(Expenses \$ including grants of \$) (Revenue \$	

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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	1		X
2	is the organization required to complete Schedule B, Schedule of Contributors?	2		Х
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			v
4	public office? If "Yes," complete Schedule C, Part I	_3_		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
5	during the tax year? If "Yes," complete Schedule C, Part II	4		
J	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	5	x	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	3	- 1	
•	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	0		
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		Х
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	9		Х
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent			
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, IX, or X			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
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	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			١,,
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
a	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			v
_	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		
'	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	11f		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	111		
	Schedule D, Parts XI and XII	12a		Х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?	120		
_	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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	14b		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	15		Х
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	16		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	17		<u> </u>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines		,,	
4.0	1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			v
20~	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20a		<u>X</u>
D	in residente zoa, dio the organization attach a copy of its audited financial statements to this return?	20b		

Form 990 (2012) KENTUCKY DISTILLER

Part IV Checklist of Required Schedules (continued)

		-		
04	Did the executation report more than \$5,000 of greats and ather appropriate and a property of the		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the	04		Х
00	United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX,	22		Х
23	column (A), line 2? If "Yes," complete Schedule I, Parts I and III Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
23	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24a				
240	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	24a		х
ь	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	240		
·	any tax-exempt bonds?	24c		
d		24d		
	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a	270		
	disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
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	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified	LOD		
	person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		Х
27	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	27		Х
28	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):			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		Х
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28ь		Х
С	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	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30	<u> </u>	X
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
	If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32	ļ	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			l
	Part V, line 1	34		Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
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	35b	<u> </u>	ļ
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			ļ
	If "Yes," complete Schedule R, Part V, line 2	36	<u> </u>	ļ
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	<u> </u>	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		,.	}
-	Note. All Form 990 filers are required to complete Schedule O	38	X	
		Form	990	(2012)

Part V Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response to any question in this Part V Yes No 1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a 0 b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming Х (gambling) winnings to prize winners? 1c 2a Enter the number of employees reported on Form W-3. Transmittal of Wage and Tax Statements. 2a filed for the calendar year ending with or within the year covered by this return Х b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) Х 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? За b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3ь 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a Х financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a **b** If "Yes," enter the name of the foreign country See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. 5a 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? X **b** Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? 5c 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit Х any contributions that were not tax deductible as charitable contributions? 6a b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b 7 Organizations that may receive deductible contributions under section 170(c). a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c d If "Yes," indicate the number of Forms 8282 filed during the year 7d e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting 8 organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8 9 Sponsoring organizations maintaining donor advised funds. a Did the organization make any taxable distributions under section 4966? 9a **b** Did the organization make a distribution to a donor, donor advisor, or related person? 9b Section 501(c)(7) organizations. Enter: a initiation fees and capital contributions included on Part VIII, line 12 10a b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b 11 Section 501(c)(12) organizations. Enter: 11a a Gross income from members or shareholders Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? 13a Note. See the instructions for additional information the organization must report on Schedule O. b Enter the amount of reserves the organization is required to maintain by the states in which the 13b organization is licensed to issue qualified health plans

14a

14h

Х

c Enter the amount of reserves on hand

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

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

13c

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
Sec	tion A. Governing Body and Management			
		,	Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
þ	Enter the number of voting members included in line 1a, above, who are independent 1b			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	ĺ		
	more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7ь		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	Ì		
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			Ì
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe]	
	in Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	ļ
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		.,	1
	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	ļ
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			v
	taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's		ŀ	
	exempt status with respect to such arrangements?	16b	<u> </u>	<u> </u>
	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed KY			
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)	avaılab	le	
	for public inspection. Indicate how you made these available Check all that apply.			
	Own website Another's website X Upon request Other (explain in Schedule O)			
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, are	d finar	ncıal	
	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 of the person who possesses the books and records of the organization of the person who possesses the books and records of the organization of the person who possesses the books and records of the organization of the person who possesses the books and records of the organization of the person who possesses the books and records of the organization of the person who possesses the books and records of the organization of the person who possesses the books and records of the organization of the person who possesses the books and records of the organization of the person who possesses the books and records of the organization of the person who possesses the books and records of the organization of the person of	tion:	-	
	OFFICE - 502-875-9351			
	SAME, FRANKFORT, KY 40601			

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 ar								director, or trustee.			
(A)	(B)	(C)						(D)	(E)	(F)	
Name and Title	Average	Position (do not check more than one			than		Reportable	Reportable	Estimated		
	hours per	box	, unle cer an	ss pe	rson irecto	is bot or/trus	han tee)	compensation	compensation	amount of	
	week (list any	-	<u> </u>				Γ	from the	from related organizations	other compensation	
	hours for	g				-g		organization	(W-2/1099-MISC)	from the	
	related	1 5 E	ustee			ensat		(W-2/1099-MISC)	,	organization	
	organizations	al trus	nal tr		ag of	COMP S				and related	
	below	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations	
(1) JEFF CONDER	line) 5 • 0 0	Ē	Ĕ	5	ᇂ	₹.2	윤				
CHAIRMAN	3.00	X		Х				0.	0.	0.	
(2) JOE FRASER	5.00	<u> </u>									
VICE CHAIRMAN		X		X				0.	0.	0.	
(3) ANDREA WILSON	5.00										
SECRETARY/TREASURER		X		Х		L	<u>_</u> .	0.	0.	0.	
(4) CHRIS MORRIS	5.00										
BOARD MEMBER		X						0.	0.	0.	
(5) JOHN RHEA	5.00]									
BOARD MEMBER		X						0.	0.	0.	
(6) RICK ROBINSON	5.00	ļ									
BOARD MEMBER		X				ļ		0.	0.	0.	
(7) ERIC GREGORY	55.00]				,,		176 420		4 202	
PRESIDENT		├			-	X		176,430.	0.	4,202.	
		-									
		-									
		1									
		├	-			├	-		- · · · · · · · · · · · · · · · · · · ·		
		-	1	_	_						
		1									
		Г									
		Ш.				<u> </u>					
		Щ'				_					
		<u> </u>		<u> </u>			<u> </u>				
			L	<u> </u>	<u> </u>	L	Щ.				

orm	990 (2012) KENTUCKY	DISTILI	EF	RS '		ASS	soc	CIZ	ATION	61-6	033	690	Pa	ige 8
Par	t VII Section A. Officers, Directors, Trus	tees, Key Em	oloy	ees	an	d Hi	ghe	st C	ompensated Employe	es (continued)				
	(A) Name and title	(B) Average hours per week	(do box	not c	Pos heck ss pe	c) ition more rson		one h an	(D) Reportable compensation from	(E) Reportable compensation from related	on	Est am	(F) imate ount o	_
	•	(list any hours for related organizations below line)	Individual trustee or director	Institutional frustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organization (W-2/1099-MIS	s	comp fro orga and	pensation the anizati relate	e on ed
							-							
							-							
4.6	0.1.1.1						Ļ		176,430.		0.		1,2	<u> </u>
С	Sub-total Total from continuation sheets to Part VI Total (add lines 1b and 1c)	II, Section A							0. 176,430.		0.		1,2	0.
2	Total number of individuals (including but n compensation from the organization	ot limited to th	ose	liste	ed a	bov	e) wi	no re		• • • • • • • • • • • • • • • • • • • •		•	.,_	1
													Yes	No
3	Did the organization list any former officer, line 1a? If "Yes," complete Schedule J for s		uste	e, ke	ey er	mplo	oyee	, or	highest compensated e	mployee on		3		X
4	For any individual listed on line 1a, is the su and related organizations greater than \$150	0,000 <i>? If "Ye</i> s,	" co	mpl	ete :	Sch	edule	e <i>J 1</i>	for such individual			4	х	
5 Sec	Did any person listed on line 1a receive or a rendered to the organization? If "Yes," com tion B. Independent Contractors							elat	ed organization or indiv	idual for services	,	5		Х
1	Complete this table for your five highest co	mpensated inc	depe	ende	ent c	onti	racto	ors t	hat received more than	\$100,000 of con	npens	ation fr	om	
	the organization. Report compensation for	the calendar y	ear (endı	ng v	vith	or w	ıthır	the organization's tax	year.				
	(A) Name and business	address	N	INC	<u> </u>				(B) Description of s	services	С	(C compen		n
	, . <u></u>											-		
		•						_						
								-						
								_						
								1						

\$100,000 of compensation from the organization

Total number of independent contractors (including but not limited to those listed above) who received more than

Form 990 (2012)
Part VIII

/III	Statement o	of Revenue
------	-------------	------------

		Check if Schedule O cont.	ains a response	to any question i	n this Part VIII			
		,			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514
nts nts	Ìа	Federated campaigns	1a					
ar a	b	Membership dues	1b	896,526.				
S, G	С	Fundraising events	1c					
ar a	d	Related organizations	1d					
S,E	е	Government grants (contribut	ions) 1e					
tior S r	f	All other contributions, gifts, gran	ts, and					
호		similar amounts not included above	ve 1f					
Contributions, Gifts, Grants and Other Similar Amounts	9	Noncash contributions included in lines	1a-1f \$					
<u>ā Ö</u>	h	Total. Add lines 1a-1f		•	896,526.			
	_	דד ג מוו ואסמנוסם	MOLID T CM	Business Code 900099	E 473	E 472		
Program Service Revenue	2 a	BOURBON TRAIL,		900099	5,473.	5,473.		
Sen	b					-		
Wer Ver	C							
Peg	d							
P	e 4	All other program service reve						
1	'	Total. Add lines 2a-2f	nue	>	5,473.			
	3	Investment income (including	dividende inter		3/1/31			
	•	other similar amounts)	dividends, inter	est, and	119.	-		119.
	4	Income from investment of ta	x-exempt bond r	proceeds				
	5	Royalties	x exempt bond ;	⊳ l				
	•	· ioyalioo	(i) Real	(II) Personal				
	6 a	Gross rents	W . you	(
	b							
	c							
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of	(i) Securities	(II) Other				
		assets other than inventory						
	b	Less: cost or other basis						
		and sales expenses						
	С	Gain or (loss)						
	d	Net gain or (loss)		•				
anne	8 a	Gross income from fundraising including \$	-					
Other Reven		contributions reported on line						
F.		Part IV, line 18	а	15,349.				
Ě	b	Less. direct expenses	b	13,960.				
٦	c	Net income or (loss) from fund	draising events		1,389.			1,389.
	9 a	Gross income from gaming ac	tivities See					
		Part IV, line 19	а					
	b	Less: direct expenses	b					1
		Net income or (loss) from gam		•			,	
ı	10 a	Gross sales of inventory, less	returns					
		and allowances	а					
		Less cost of goods sold	b					
ŀ	c	Net income or (loss) from sale		▶				
ŀ		Miscellaneous Revenu		Business Code				
	11 a							+
	b				-			
	d C	All other revenue		 				
	ď	Total. Add lines 11a-11d		-			, , ,	
	12 12	Total revenue. See instructions			903,507.	5,473.	0.	1,508.
202000		. Sierrosones. Coo monuciono			,50,1	5,2100		<u> </u>

Form 990 (2012) KENTUCKY DIST Part IX Statement of Functional Expenses

Secti	on 501(c)(3) and 501(c)(4) organizations must comp			omplete column (A).	
	Check if Schedule O contains a respon	se to any question in thi	s Part IX (B)	(C)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and				
	organizations in the United States See Part IV, line 21				
2	Grants and other assistance to individuals in				
	the United States. See Part IV, line 22				
3	Grants and other assistance to governments,				
	organizations, and individuals outside the				
_	United States. See Part IV, lines 15 and 16				
4	Benefits paid to or for members		_		
5	Compensation of current officers, directors,	170 420			
_	trustees, and key employees	170,430.			
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	96,769.		1	
7	Other salaries and wages	90,709.			
8	Pension plan accruals and contributions (include	7 020			
^	section 401(k) and 403(b) employer contributions)	7,030. 21,999.			
9	Other employee benefits	17,096.			
10 11	Payroll taxes	17,050.		· · · · · · · · · · · · · · · · · · ·	
	Fees for services (non-employees): Management				
a	Legal				
b	Accounting				
d	Lobbying				
u	Professional fundraising services See Part IV, line 17				
f	Investment management fees			<u> </u>	-
g	Other (If line 11g amount exceeds 10% of line 25,				
9	column (A) amount, list line 11g expenses on Sch O)				
12	Advertising and promotion	40,339.			
13	Office expenses	45,910.			
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel	24,495.			
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	2,049.			
20	Interest	3,151.			
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	6,776.			
23	Insurance	7,982.			
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')				
а	KY BOURBON TRAIL/TEAM B	185,449.			
b	LEGAL	82,742.		ļ	
C	GOVERNMENT AFFAIRS	51,549.		-	
d	CRAFT DISTILLERY EXPENS	12,320.			
	All other expenses	19,769.			
25	Total functional expenses. Add lines 1 through 24e	795,855.			
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation				
	Check here fiffollowing SOP 98-2 (ASC 958-720)			<u> </u>	<u></u>

Part X	Balance Sheet			
	Check if Schedule O contains a response to any question in this Part X			
		(A) Beginning of year		(B) End of year
1	Cash · non-interest-bearing	129,899.	1	110,460
`2	Savings and temporary cash investments		2	
3	Pledges and grants receivable, net		3	
4	Accounts receivable, net	33,986.	4	45,859
5	Loans and other receivables from current and former officers, directors,			
	trustees, key employees, and highest compensated employees. Complete			
	Part II of Schedule L		5	
6	Loans and other receivables from other disqualified persons (as defined under			-
	section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing			
	employers and sponsoring organizations of section 501(c)(9) voluntary			
	employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
Assets 7 8	Notes and loans receivable, net		7	23,789
8 8	Inventories for sale or use		8	•
9	Prepaid expenses and deferred charges	1,000.	9	•
10a	Land, buildings, and equipment: cost or other			
		,		
l t	12 602	8,792.	10c	181,289
11	Investments · publicly traded securities	•	11	•
12	Investments - other securities. See Part IV, line 11		12	1,000
13	Investments · program-related. See Part IV, line 11		13	
14	Intangible assets		14	19,389
15	Other assets. See Part IV, line 11		15	*
16	Total assets. Add lines 1 through 15 (must equal line 34)	173,677.	16	381,786
17	Accounts payable and accrued expenses	8,319.	17	381,786 4,000
18	Grants payable		18	· · · · · · · · · · · · · · · · · · ·
19	Deferred revenue	10,597.	19	17,509
20	Tax-exempt bond liabilities	,	20	•
1	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
Liabilities 22	Loans and other payables to current and former officers, directors, trustees,			
a a	key employees, highest compensated employees, and disqualified persons.			
دُ	Complete Part II of Schedule L		22	
23	Secured mortgages and notes payable to unrelated third parties		23	97,864
24	Unsecured notes and loans payable to unrelated third parties		24	
25	Other liabilities (including federal income tax, payables to related third			
	parties, and other liabilities not included on lines 17-24). Complete Part X of			
	Schedule D		25	
26	Total liabilities. Add lines 17 through 25	18,916.	26	119,373
	Organizations that follow SFAS 117 (ASC 958), check here ▶ X and			
S	complete lines 27 through 29, and lines 33 and 34.			
27	Unrestricted net assets	143,012.	27	166,388
<u>e</u> 28	Temporarily restricted net assets	11,749.	28	96,025
B 29	Permanently restricted net assets		29	
투	Organizations that do not follow SFAS 117 (ASC 958), check here ▶			William Co.
5	and complete lines 30 through 34.			
ई 30	Capital stock or trust principal, or current funds		30	
Net Assets or Fund Balances 27 28 29 30 31 32 32	Paid-in or capital surplus, or land, building, or equipment fund		31	·-
₹ 32	Retained earnings, endowment, accumulated income, or other funds		32	
ž 33	Total net assets or fund balances	154,761.	33	262,413
34	Total liabilities and net assets/fund balances	173,677.	34	381,786

Form	990 (2012) KENTUCKY DISTILLERS' ASSOCIATION	61-603369	0	Page 12
Pa	rt XI Reconciliation of Net Assets			
	Check if Schedule O contains a response to any question in this Part XI			
1	Total revenue (must equal Part VIII, column (A), line 12)			<u>507.</u>
2	Total expenses (must equal Part IX, column (A), line 25)			855.
3	Revenue less expenses. Subtract line 2 from line 1			652.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4 1	.5 <u>4</u> ,	761.
5	Net unrealized gains (losses) on investments	5		
6	Donated services and use of facilities	6		
7	Investment expenses	7		
8	Prior period adjustments	8		
9	Other changes in net assets or fund balances (explain in Schedule O)	9		0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,			
	column (B))	10 2	<u> 62,</u>	413.
Pa	rt XIII Financial Statements and Reporting			
	Check if Schedule O contains a response to any question in this Part XII		-1	
			Y	s No
1	Accounting method used to prepare the Form 990 Cash X Accrual Other			
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule C).		1
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2	2a	X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a		
	separate basis, consolidated basis, or both:			
	Separate basis Consolidated basis Both consolidated and separate basis		-	1
b	Were the organization's financial statements audited by an independent accountant?	2	2b	X
	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			
	Separate basis Consolidated basis Both consolidated and separate basis			
C	, ,	audit,		
	review, or compilation of its financial statements and selection of an independent accountant?		<u>2c</u>	
	If the organization changed either its oversight process or selection process during the tax year, explain in Sche	Jule O.		
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sing	jle Audit		1
	Act and OMB Circular A-133?	<u> </u>	3a	<u> </u>
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	1		
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3	3b	

Form **990** (2012)

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2012

Open to Public Inspection

Department of the Treasury Internal Revenue Service Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

See separate instructions.

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), or Form 990-EZ, Part V, line 35c (Proxy Tax), then

	·		xy (ax), or (orm 990-2	z, ratt v, ille ooc (r loxy	rax, men
	Section 501(c)(4), (5), or (6) organizate ne of organization	tions: Complete Part III.	·		loyer identification number
INAII	•	V DICHTIIDCI M	CCCCTAMICAL	Emb	
D.		Y DISTILLERS' AS		lario e esetion 507 a	61-6033690
F	Complete if the or	ganization is exempt un	der section 501(c)	or is a section 527 C	organization.
_					
	Provide a description of the organi	zation's direct and indirect polit	ical campaign activities		
	Political expenditures			▶ \$	š
3	Volunteer hours				
Pa	art I-B Complete if the or	ganization is exempt un	der section 501(c))(3).	
1	Enter the amount of any excise tax	incurred by the organization ur	nder section 4955	▶ 9	5
2	Enter the amount of any excise tax	incurred by organization mana-	gers under section 495	5 ▶ \$	•
3	If the organization incurred a section	on 4955 tax, did it file Form 472	0 for this year?		Yes No
	a Was a correction made?	ŕ	•		Yes No
t	o If "Yes," describe in Part IV.				
Pŧ	art I-C Complete if the or	ganization is exempt un	der section 501(c)	, except section 501	(c)(3).
1	Enter the amount directly expende	d by the filing organization for s	ection 527 exempt fund	ction activities	B
	Enter the amount of the filing organ				1
	exempt function activities		Ū	_	5
3	Total exempt function expenditure	s. Add lines 1 and 2. Enter here	and on Form 1120-POI		
	line 17b			_, ▶ 9	.
4	Did the filing organization file Form	1120-POL for this year?			Yes No
	Enter the names, addresses and en	•	EIN) of all section 527 p.	olitical organizations to whi	
·	made payments. For each organiza				
	contributions received that were pi	•	* *		•
	political action committee (PAC). If				
	(a) Name	(b) Address			(a) Amount of political
	(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's	(e) Amount of political contributions received and
				funds. If none, enter -0-	promptly and directly
				, i	delivered to a separate
					political organization. If none, enter -0-
					il Holle, effet o
					ļ
					ļ
					 -
		I			

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

Schedule C (Form 990 or 990-EZ) 2012

Schedule C (Form 990 or 990-EZ) 2012	KENTU	CKY DI	STILLERS' A	SSOCIATION	61-6	5033690 Page 2
Part II-A Complete if the org	anizatio	n is exer	npt under sectio	n 501(c)(3) and file		
(election under sec			-			
A Check If the filing organization	tion belong	as to an affil	lated group (and list in	Part IV each affiliated	group member's nar	ne, address, EIN,
expenses, and shar		_	- · ·		,	
B Check 🕨 🔲 if the filing organiza	tion check	ed box A ar	d "limited control" pro	ovisions apply.		
•				<u> </u>	(a) Filing	(b) Affiliated group
		oying Exper	naitures nts paid or incurred.	,	organization's	totals
(me term expend	iitures iii	cans amou	ins paid of incurred.	'	totals	
1a Total lobbying expenditures to influ	ience pub	lic opinion (grass roots lobbying)			
b Total lobbying expenditures to influ	ence a le	gislative boo	ly (direct lobbying)			
c Total lobbying expenditures (add li	nes 1a an	d 1b)				
d Other exempt purpose expenditure	es					
e Total exempt purpose expenditure	s (add line	s 1c and 1c	l)			
f Lobbying nontaxable amount. Ente	r the amo	unt from the	following table in bot	th columns.		
If the amount on line 1e, column (a) o	r (b) is:	The lob	bying nontaxable am	ount is:		
Not over \$500,000		20% of	the amount on line 1e			
Over \$500,000 but not over \$1,000	0,000	\$100,00	0 plus 15% of the exc	ess over \$500,000.		
Over \$1,000,000 but not over \$1,5	00,000	\$175,00	0 plus 10% of the exc	ess over \$1,000,000.		
Over \$1,500,000 but not over \$17,	000,000	\$225,00	0 plus 5% of the exce	ess over \$1,500,000.		
Over \$17,000,000		\$1,000,0	000.			
g Grassroots nontaxable amount (en	ter 25% o	f line 1f)				
h Subtract line 1g from line 1a. If zer	o or less, e	enter -0-		<u> </u>		
i Subtract line 1f from line 1c. If zero	or less, e	nter -0-				
j If there is an amount other than ze	ro on eithe	er line 1h or	line 1ı, dıd the organız	ation file Form 4720		
reporting section 4911 tax for this	year [?]					Yes No
			eraging Period Under	• •		
, -				n do not have to comp		
CO				es 2a through 2f on pa	ge 4.)	· ·—·
	Lobi	bying Exper	nditures During 4-Ye	ar Averaging Period		
Calendar vear	<i>1</i> -1	0000	(h) 0040	(=) 0044	/-N 0040	(a) Tatal
(or fiscal year beginning in)	(a)	2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
					· · · · · · · · · · · · · · · · · · ·	+
2a Lobbying nontaxable amount						
b Lobbying ceiling amount						
(150% of line 2a, column(e))				<u> </u>		
T-4-11-61						
c Total lobbying expenditures						
d Grassroots postavable amazint						
d Grassroots nontaxable amount e Grassroots ceiling amount						
(150% of line 2d, column (e))						
(100 % of file 2d, coldinit (e))				1		
f Grassroots lobbying expenditures						
. s.accidete lesoying experientalical			<u> </u>			

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description	(8	1)	(b)
of the lobbying activity.	Yes	No	Amo	unt
During the year, did the filing organization attempt to influence foreign, national, state or				
local legislation, including any attempt to influence public opinion on a legislative matter				
or referendum, through the use of:				
a Volunteers?				
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
c Media advertisements?				
d Mailings to members, legislators, or the public?				
e Publications, or published or broadcast statements?				
f Grants to other organizations for lobbying purposes?				
g Direct contact with legislators, their staffs, government officials, or a legislative body?				
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
i Other activities?				
j Total. Add lines 1c through 1i				
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?				
b if "Yes," enter the amount of any tax incurred under section 4912				
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
Part III-A Complete if the organization is exempt under section 501(c)(4), sec 501(c)(6).	tion 501(c)	(5), or se	ection	
			Yes	No
				X
Were substantially all (90% or more) dues received nondeductible by members?		1_		
 Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? 		1 2		Х
 Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political expenditures from the prior year? Part III-B Complete if the organization is exempt under section 501(c)(4), sec 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 		2 3 (5), or se		Х
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 Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political expenditures from the prior year? Part III-B Complete if the organization is exempt under section 501(c)(4), sec 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes." Dues, assessments and similar amounts from members 	d "No," Ol	2 3 (5), or se	t III-A, lir	X ne 3, is
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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 Open to Public Inspection

Name of the organization

Employer identification number

KENTUCKY DISTILLERS' ASSOCIATION 61-6033690 Part'l Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6 (a) Donor advised funds (b) Funds and other accounts 1 Total number at end of year 2 Aggregate contributions to (during year) 3 Aggregate grants from (during year) Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply) Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Held at the End of the Tax Year a Total number of conservation easements 2a b Total acreage restricted by conservation easements 2b c Number of conservation easements on a certified historic structure included in (a) 2c d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 3 Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? _ Yes In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements. Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8. 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part Vill, line 1 Assets included in Form 990, Part X

<u>Sche</u>	dule D (Form 990) 2012 KENTUCK	Y DISTILLE	RS′	ASSOCI	ATION			61-60	33690	Page 2
Par	t III Organizations Maintaining C	collections of A	rt, Hi:	storical Tr	easures, o	r Othe	er Simila	ar Asse	ts(continue	<i>∋d</i>)
3	Using the organization's acquisition, accessi	on, and other record	ls, che	ck any of the	following that	are a si	gnificant i	use of its	collection r	tems
	(check all that apply).									
а	Public exhibition	d		Loan or exc	hange progra	ms				
b	Scholarly research	е		Other						
c	Preservation for future generations					_	-			
4	Provide a description of the organization's co	ollections and explai	n how	they further t	he organizatio	on's exe	mot purpo	se in Par	XIII.	
5	During the year, did the organization solicit o									
	to be sold to raise funds rather than to be ma								Yes	No_
Par	Escrow and Custodial Arran reported an amount on Form 990, Par	gements. Comple				Yes" to	Form 990	, Part IV, I	ine 9, or	
1a	Is the organization an agent, trustee, custod	an or other intermed	diary fo	r contribution	s or other as:	sets not	ıncluded			
	on Form 990, Part X?		•						Yes	☐ No
ь	If "Yes," explain the arrangement in Part XIII	and complete the fo	llowing	table						
				,					Amount	
c	Beginning balance						1c		7 111100111	
d	Additions during the year						1d			
e	Distributions during the year						1e			
f	Ending balance						1f			
2a	Did the organization include an amount on F	orm 000 Port V line	212				_ '''		Yes	□ No
	If "Yes," explain the arrangement in Part XIII.			tion has been	provided in E	Oost VIII		<u> </u>	_ 1es	
Par							0			
	Lindowillott Lands. Complete				T			raara baak	(a) Four W	ango bank
4.	Parinaina of ware balance	(a) Current year	(a)	Prior year	(c) Two year	S Dack	(d) Three y	ears back	(e) Four y	ears back
1a 	Beginning of year balance									
þ	Contributions									
C	Net investment earnings, gains, and losses									
d	Grants or scholarships					-			,	
е	Other expenditures for facilities	İ								
_	and programs					-				
f	Administrative expenses									
9	End of year balance				L					
2	Provide the estimated percentage of the cur	rent year end baland	•	1g, column (a	a)) held as					
а	Board designated or quasi-endowment		_%							
b	Permanent endowment	%								
С	Temporarily restricted endowment ▶	%								
	The percentages in lines 2a, 2b, and 2c shou	ıld equal 100%.								
3a	Are there endowment funds not in the posse	ession of the organiz	ation ti	hat are held a	ınd admınıste	red for ti	he organiz	ation		
	py.						,		Υ Υ	es No
	(i) unrelated organizations								3a(i)	
	(ii) related organizations								3a(ii)	
b	If "Yes" to 3a(ii), are the related organizations	· · · · · · · · · · · · · · · · · · ·							3b	
4.	Describe in Part XIII the intended uses of the									
Par	t VI Land, Buildings, and Equipm	nent. See Form 990), Part	X, line 10.						
	Description of property	(a) Cost or o	ther	(b) Cost	or other	(c) A	ccumulate	ed	(d) Book v	/alue
		basis (investr	ment)	basis	(other)	dep	oreciation			
1a	Land									
b	Buildings				1,444.		2,6			<u>,776.</u>
c	Leasehold improvements				1,733.			43.		,090.
d	Equipment			2	0,805.		9,3	82.	11	,423.
е	Other									
Total	. Add lines 1a through 1e. (Column (d) must e	gual Form 990. Part	X. coli	ımn (B), line 1	10(c).)				181	,289.

Schedule D (Form 990) 2012

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

Sche	dule D (Form 990) 2012 KENTUCKY DISTILLERS' ASSO	CIATION	61-6033690 Page 4
Pai	t XI Reconciliation of Revenue per Audited Financial State	ments With Reve	
1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
C	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
е	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
С	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5
Pa	t XII Reconciliation of Expenses per Audited Financial State	ements With Expe	enses per Return
1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
С	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
е	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1.	1 1	
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	Other (Describe in Part XIII.)	4b	
С	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		5
	t XIII Supplemental Information		
	plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Pa e 2, Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this pa		

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

Open To Public Inspection

Name of the organization

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. See separate Instructions.

Employer identification number KENTUCKY DISTILLERS' ASSOCIATION 61-6033690

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

Part I Fundraising Activities required to complete this par	. Complete if the organization answe t.	ered "Y	'es" to	Form 990, Part IV, I	ine 17. Form 990-EZ	filers are not
1 Indicate whether the organization rais a Mail solicitations b Internet and email solicitations c Phone solicitations d In-person solicitations 2 a Did the organization have a written of key employees listed in Form 990, P b If "Yes," list the ten highest paid indicompensated at least \$5,000 by the	e Solicita f Solicita g Special or oral agreement with any individual art VII) or entity in connection with p viduals or entities (fundraisers) pure	tion of tion of fundra (includerofess	non-g gover alsing ding o	overnment grants nment grants events fficers, directors, trus fundraising services?	stees or Yes	
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	I have c	Did raiser sustody ntrol of utions?	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
						
		ļ				
-						
Total		1				
List all states in which the organization or licensing.	n is registered or licensed to solicit	contrib	outions	s or has been notified	d it is exempt from re	egistration
		•				
						
						
					<u>.</u>	
					· · · · · · · · · · · · · · · · · · ·	
		-				

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

Schedule G (Form 990 or 990-EZ) 2012

9 Enter the state(s) in which the organization operates gaming activities: a is the organization licensed to operate gaming activities in each of these states? b if "No," explain:	Yes No
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax y b If 'Yes,' explain:	year? Yes No
232082 01-07-13	Schedule G (Form 990 or 990-EZ) 2012

8 Net gaming income summary. Combine line 1, column d, and line 7

<u>Sch</u>	edule G (Form 990 or 990-EZ) 2012 KENTUCKY DISTILLERS' ASSOCIATION 61-0	<u>60336</u>	90 Page 3
11		Y	es No
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed		
	to administer charitable gaming?	Y^	es 🔲 No
13	Indicate the percentage of gaming activity operated in:		
а	The organization's facility	13a	%
b	o An outside facility	13b	%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:	<u> </u>	
	Name ▶		
	Address ▶		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Y	es 🗌 No
b	o If "Yes," enter the amount of gaming revenue received by the organization > \$ and the amount		
	of gaming revenue retained by the third party > \$		
C	If "Yes," enter name and address of the third party:		
	Name		
	Address ▶		
16	Gaming manager information:		
	Name		
	Gaming manager compensation ▶ \$		
	Description of services provided		
	Director/officer Employee Independent contractor		
17	Mandatory distributions:		
	Is the organization required under state law to make charitable distributions from the gaming proceeds to		
	retain the state gaming license?	Y	es No
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the		
	organization's own exempt activities during the tax year ▶ \$		
Pa	Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information		
	intes 9, 90, 100, 130, 130, 10, and 170, as applicable. Also complete this part to provide any additional information	ii (See iiis	aructions).
			-
			_
			·

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

➤ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

2012

Open to Public Inspection

OMB No 1545-0047

Department of the Treasury
Internal Revenue Service

Name of the organization

► Attach to Form 990. ► See separate instructions

KENTUCKY DISTILLERS' ASSOCIATION

Employer identification number 61-6033690

Pa	rt I Questions Regarding Compensation			
		,	Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			1
	Discretionary spending account Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors,			
	trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director, but explain in Part III.			
	Compensation committee Written employment contract			
	Independent compensation consultant Compensation survey or study			
	Form 990 of other organizations X Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing			
	organization or a related organization			
а	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	L	X
С	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	ļ	X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the revenues of:			
а	The organization?	5a		
b	Any related organization?	5b		ļ
	If "Yes" to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the net earnings of:			
а	The organization?	6a	ļ	<u> </u>
b	Any related organization?	6b	ļ	<u>, , , , , , , , , , , , , , , , , , , </u>
	If "Yes" to line 6a or 6b, describe in Part III.			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments			
	not described in lines 5 and 6? if "Yes," describe in Part III	7		
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
	ınıtıal contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	8		
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	_ 9	1	

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

Schedule J (Form 990) 2012

Schedule J (Form 990) 2012 KEN

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

								1
		(B) Breakdown of	(B) Breakdown of W-2 and/or 1099-MISC compensation	SC compensation	(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation
(A) Name and Title		(i) Base compensation	(ii) Bonus & Incentive compensation	(iii) Other reportable compensation	compensation		(2),(3)(2)	
(1) ERIC GREGORY	8	170,430.	0	6,000.	4,202.	0	180,632.	0
PRESIDENT	€	0	0	0	0	0		0
	€							
	(ii)							
	8							
	€							
	(9)							
Ì	€							
i	8							
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	8							
	€							
	Ξ							
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	8					-		
	(ii)							
	(6)							
	(ii)							
	Ξ							
	(ii)							
	<u>e</u>							
	(1)							
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	Œ							
232112				25			Schedu	Schedule J (Form 990) 2012

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

2012
Open to Public Inspection

Name of the organization

KENTUCKY DISTILLERS' ASSOCIATION

Employer identification number 61-6033690

FORM 990, PART VI, SECTION A, LINE 6: THE ASSOCIATION HAS MEMBERS.
FORM 990, PART VI, SECTION B, LINE 11: THE BOARD OF DIRECTORS IS PRESENTED
FORM 990 PRIOR TO FILING. THE BOARD REVIEWS AND APPROVES THE TAX RETURN
PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 12C: THE BOARD OF DIRECTORS CLOSELY
MONITORS THE OPERATIONS OF THE ASSOCIATION AND PAYS CLOSE ATTENTION TO
BUSINESS TRANSACTIONS TO MAKE SURE NO INAPPROPRIATE CONFLICT OF INTEREST
EXISTS. IF ANY WAS TO BE FOUND IT WOULD BE CORRECTED IMMEDIATELY. AT LEAST
ANNUALLY, A FORMAL INQUIRY TO ALL BOARD MEMBERS IS CONDUCTED TO DETERMINE
IF ANY CONFLICT OF INTEREST EXISTS.
FORM 990, PART VI, SECTION B, LINE 15: THE BOARD OF DIRECTORS REVIEWS THE
COMPENSATION FOR ALL STAFF, INCLUDING THE PRESIDENT ANNUALLY. RELEVANT
WAGE DATA IS USED TO EVALUATE COMPENSATION.
FORM 990, PART VI, SECTION C, LINE 19: THE ASSOCIATION MAKES THE TAX
RETURN AND ARTICLES OF INCORPORATION AVAILABLE TO THE PUBLIC UPON WRITTEN
REQUEST.

Department of the Treasury internal Revenue Service (99) Name(s) shown on return

Depreciation and Amortization (Including Information on Listed Property)

► See separate instructions.

Attach to your tax return.

OMB No 1545-0172

Attachment Sequence No 179

Business or activity to which this form relates

990

Identifying number

KEI	TUCKY DISTILLERS' A	ASSOCIATI	ON	FOR	<u>м 9</u>	90 P	AGE 10			<u> 61-6033690</u>	<u>) </u>
Par	t Election To Expense Certain Proper	ty Under Section 1	79 Note: If yo	u have any lis	ted pr	operty, d	complete Part	Vbe	fore y		
1 1	faximum amount (see instructions)								1	500,000	<u>.</u>
2 T	otal cost of section 179 property place	ed in service (see	instructions)					2		
3 T	hreshold cost of section 179 property	before reduction	in limitation						3	2,000,000) <u>.</u>
4 F	Reduction in limitation. Subtract line 3 f	rom line 2. If zero	or less, ente	er -0-					4		_
5 D	ollar limitation for tax year Subtract line 4 from line	1 If zero or less, enter	-0- If mamed fil	ing separately, see	instruct	tions			5		
6	(a) Description of pro	perty		(b) Cost (busine	ess use	only)	(c) Electe	d cos	:		
		·····									
		.									
		.									
7 L	sted property. Enter the amount from	line 29				7					
8 T	otal elected cost of section 179 prope	rty. Add amounts	s in column (d	c), lines 6 and	7				8		
9 T	entative deduction. Enter the smaller	of line 5 or line 8							9		
10 (Carryover of disallowed deduction from	line 13 of your 2	011 Form 45	62					10		
11 E	Business income limitation. Enter the sr	maller of business	s income (no	t less than zer	o) or l	ne 5			11		
12 S	Section 179 expense deduction. Add lir	nes 9 and 10, but	t do not ente	r more than lır	ne 11				12		
	Carryover of disallowed deduction to 20					13					
	: Do not use Part II or Part III below for										
Pa	t II Special Depreciation Allowa	nce and Other D	epreciation	(Do not include	de liste	ed prope	erty.)				
14 8	Special depreciation allowance for quali	ified property (ot)	her than liste	d property) pla	aced I	n service	e during				
	he tax year								14		
	Property subject to section 168(f)(1) ele	ction							15		_
	other depreciation (including ACRS)								16	2,353	<u> </u>
Pal	MACRS Depreciation (Do not	t include listed pi)						
			Se	ection A					T		
	MACRS deductions for assets placed in	•	•	•				_	17	······································	
18 If	you are electing to group any assets placed in serv	_					▶				—
	Section B - Assets	(b) Month and		r depreciation	ī		ierai Depreci	atio	1 Syste) — — — — — — — — — — — — — — — — — — —	—
	(a) Classification of property	year placed in service	(business/ii	nvestment use instructions)		Recovery period	(e) Convention	1	Method	(g) Depreciation deduction	
19a	3-year property	_		950.		YRS	HY	S/		158	_
b	5-year property			671.		YRS	HY	S/		67	
<u> </u>	7-year property			3,865.	7	YRS	HY	s/	L	276	<u>.</u>
<u>d</u>	10-year property	_									
е	15-year property	_									
f	20-year property	_									
g	25-year property				2	5 yrs		:	S/L		
h	Residential rental property	/			27	'.5 yrs.	MM		S/L		
		/			27	'.5 yrs.	MM	;	S/L		
i	Nonresidential real property	06 /12	1	73,176.	3	9 yrs.	MM		S/L	3,311	<u>. •</u>
	· · · · · · · · · · · · · · · · · · ·		<u>.</u>		,		MM		S/L		
	Section C - Assets P	laced in Service	During 201	2 Tax Year Us	sing th	ne Alter	native Depre	ciati	on Sys	tem	_
20a	Class life								S/L		_
b	12-year			 	_	2 yrs.		-	S/L		_
C	40-year	/			4	0 yrs	MM] ;	S/L		_
	t IV Summary (See instructions.)										
	usted property. Enter amount from line					-			21	··-·	
	otal. Add amounts from line 12, lines 1									<u>-</u>	
	inter here and on the appropriate lines	•	•	•	ions -	see inst	r.		22	6,165	<u>, .</u>
23 F	or assets shown above and placed in s	service during the	e current yea	ır, enter the							
216251 12-28-	ortion of the basis attributable to section LHA For Paperwork Reduction		·			23				Form 4562 (20	

KENTUCKY DISTILLERS' ASSOCIATION

61-6033690 Page 2

01111 1002	12012/					u
Part V	Listed Property (I	nclude automobiles,	certain other vehicles,	certain computers, and propert	y used for entertainment, recreation, c	or .
	amusement.)					

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

	through (c) of S										_					
	Section A -	Depreciation	on and Other	Informa	tion (Ca	ution: 9	See the II	nstruct	tions for li	mits for j	oasseng	er auton	nobiles.)			
246	a Do you have evidence to s	support the bu	sıness/investm	ent use cla	aimed?	Y	es 💄	No	24b If "Y	es," ıs th	ne evide	nce writt	ten?	Yes [□ No	
	. (a) Type of property (list vehicles first)	property Date Business			(d) Cost or her basis			stment	(f) Recovery period	(g) Method/ Convention		Depre			n 179	
25	Special depreciation allo	owance for q	ualified listed	property	placed	ın servic	ce during	the ta	x year an	d	7		-			
	used more than 50% in				•		_		•		25					
26	Property used more tha	n 50% in a c	ualified busin	ess use:							•	•		•		
				%						1				I		
			i	%								 				
			t	%	_	į						_				
27	Property used 50% or le	ess in a quali	fied business	use		1				<u></u>						
		,		%		ĺ				S/L·						
				%						S/L·						
		•		%						S/L·				1		
28	Add amounts in column	(h), lines 25	through 27.	nter her	e and on	line 21	, page 1			•	28					
	Add amounts in column						,, 3						29			
				Section I			on Use	of Veh	icles							
lf y	mplete this section for verou provided vehicles to yose vehicles.			er the qu	uestions	ın Secti	on C to s	see if y	ou meet a	an excer		completi		1		
30		otal business/investment miles driven during the		(a) Vehicle			(b) (c) Vehicle Vehic		(c) ehicle				(e) Vehicle		(f) Vehicle	
	year (do not include comm	,		-												
	Total commuting miles of	_	•	<u> </u>								-				
32	Total other personal (no	ncommuting	ı) miles													
22	driven															
33	Total miles driven during Add lines 30 through 32	•														
34	Was the vehicle availab		al uca	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	
-	during off-duty hours?	ie ioi peisoii	ai use	163	140	163	NO	163	140	165	140	165	NO	165	140	
35	Was the vehicle used pi	rimarily by a	more							<u> </u>		1	-			
	than 5% owner or relate			1												
36	Is another vehicle availa	•	onal													
	use?				}									[
		Section C	- Questions	for Empl	overs W	ho Pro	vide Veh	icles f	for Use b	v Their i	mploy	205	1			
Ans	swer these questions to o			-	-								re not m	ore than	5%	
	ners or related persons.	•	,	•						,	,,					
37	Do you maintain a writte employees?	en policy stat	tement that p	rohibits a	III persor	al use o	of vehicle	es, incli	uding con	nmuting	, by you	r		Yes	No	
38	Do you maintain a writte	en policy stat	ement that o	ohibits r	ersonal	use of v	ehicles.	except	t commut	ına, by v	our					
	employees? See the ins		•	•			-	•		•	· ·					
39	Do you treat all use of ve						00.0.0,	0,0	0							
	Do you provide more that	=				nformat	ion from	vour e	emplovees	s about						
								,								
	the use of the vehicles.	ano retain th				monstra	ition use	?								
	the use of the vehicles, and Do you meet the require			d autom	obite dei										·	
	Do you meet the require	ements conc	erning qualifie				tion B fo		overed ve	hicles.						
41	Do you meet the require Note: If your answer to 3	ements conc	erning qualifie				tion B fo		overed ve	hicles.						
41	Do you meet the require	ements conc 37, 38, 39, 4	erning qualifie 0, or 41 is "Ye	(b)			ole		(d) Code section		(e) Amortiza		Ar	(f)		
41 P:	Note: If your answer to 3 art VI Amortization (a) Description of	ements conc 37, 38, 39, 4	erning qualifie 0, or 41 is "Ye Date	(b) amortization begins	ot compl	ete Sec (c)	ole		(d) Code				Ar fc			
41 P:	Note: If your answer to 3 art VI Amortization (a)	ements conc 37, 38, 39, 4	erning qualifie 0, or 41 is "Ye Date ring your 201	(b) amortization begins	ot comple ar:	(c) Amortizati	ole	r the co	(d) Code section		Amortiza period or per		Ar fo	mortization or this year	611.	
41 P:	Note: If your answer to 3 art VI Amortization (a) Description of	ements conc 37, 38, 39, 4	erning qualifie 0, or 41 is "Ye Date ring your 201	(b) amortization begins 2 tax yea	ot comple ar:	(c) Amortizati	ple	r the co	(d) Code section		Amortiza period or per	centage	Ar fo	mortization or this year	611.	
41 P: 42 DC	Note: If your answer to 3 art VI Amortization (a) Description of	ements conce 37, 38, 39, 40 i costs at begins du	eming qualifie 0, or 41 is "Ye Date ring your 201	(b) amortization begins 2 tax yea	nr:	(c) Amortizati	ple	r the co	(d) Code section		Amortiza period or per	centage	Ar fo	mortization or this year	611.	