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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2012**Department of the Treasury  
Internal Revenue Service

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

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

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

Open to Public Inspection

**A** For the 2012 calendar year, or tax year beginning 10/01, 2012, and ending 9/30, 2013

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Kiwanis Club of Hammond  
Post Office Box 2944  
Hammond, LA 70404-2944

**D** Employer identification number 72-6028022

**E** Telephone number 985-542-8680

**F** Group Exemption Number 0026

**G** Accounting Method ☒ Cash ☐ Accrual Other (specify) \_\_\_\_\_

**I** Website: hammondkiwanis.org

**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) ( 4 ) (insert no) ☐ 4947(a)(1) or ☐ 527

**H** Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

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

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 59,218.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>1</b>	<u>10,922.</u>
<b>2</b>	Program service revenue including government fees and contracts	<b>2</b>	
<b>3</b>	Membership dues and assessments	<b>3</b>	<u>28,457.</u>
<b>4</b>	Investment income	<b>4</b>	<u>336.</u>
<b>5a</b>	Gross amount from sale of assets other than inventory	<b>5a</b>	
<b>b</b>	Less cost or other basis and sales expenses	<b>5b</b>	
<b>c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	
<b>6</b>	Gaming and fundraising events		
<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
<b>b</b>	Gross income from fundraising events (not including \$ <u>2,301.</u> of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>	<u>19,362.</u>
<b>c</b>	Less direct expenses from gaming and fundraising events	<b>6c</b>	<u>14,258.</u>
<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>	<u>5,104.</u>
<b>7a</b>	Gross sales of inventory, less returns and allowances	<b>7a</b>	
<b>b</b>	Less cost of goods sold	<b>7b</b>	
<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>	
<b>8</b>	Other revenue (describe in Schedule O) <u>See Schedule O</u>	<b>8</b>	<u>141.</u>
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 <u>See Schedule O</u>	<b>9</b>	<u>44,960.</u>
<b>10</b>	Grants and similar amounts paid (list in Schedule O) <u>See Schedule O</u>	<b>10</b>	<u>26,492.</u>
<b>11</b>	Benefits paid to or for members	<b>11</b>	
<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	
<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	
<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	<u>1,080.</u>
<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	
<b>16</b>	Other expenses (describe in Schedule O) <u>See Schedule O</u>	<b>16</b>	<u>25,230.</u>
<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16 <u>See Schedule O</u>	<b>17</b>	<u>52,802.</u>
<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	<u>-7,842.</u>
<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	<u>77,060.</u>
<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	
<b>21</b>	Net assets or fund balances at end of year Combine lines 18 through 20	<b>21</b>	<u>69,218.</u>

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

Form 990-EZ (2012)

<b>Part II</b>	<b>Balance Sheets.</b> (see the instructions for Part II.)
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Check if the organization used Schedule O to respond to any question in this Part II

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	77,060.	69,218.
23	Land and buildings		
24	Other assets (describe in Schedule O)		
25	<b>Total assets</b>	77,060.	69,218.
26	<b>Total liabilities</b> (describe in Schedule O)	0.	0.
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	77,060.	69,218.

<b>Part III</b>	<b>Statement of Program Service Accomplishments (see the instrs for Part III.)</b>
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Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

## Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others )

28	See Schedule O		
	(Grants \$ ) If this amount includes foreign grants, check here	<input type="checkbox"/>	28 a 18,094.
29	See Schedule O		
	(Grants \$ ) If this amount includes foreign grants, check here	<input type="checkbox"/>	29 a 629.
30	The Hammond Kiwanis Club supports and at times sponsors events at local area high school Key Clubs and the Circle K Club at Southeastern Louisiana University - Budgeted \$3,000.00.		
	(Grants \$ ) If this amount includes foreign grants, check here	<input type="checkbox"/>	30 a 600.
31	Other program services (describe in Schedule O)		
	(Grants \$ ) If this amount includes foreign grants, check here	<input type="checkbox"/>	31 a
32	Total program service expenses (add lines 28a through 31a)	<input type="checkbox"/>	32 19,323.

**Part IV** List of Officers, Directors, Trustees, and Key Employees List each one even if not compensated (see the instructions for Part IV)

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

[illegible]

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
<b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
<b>35 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
<b>b</b> If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O		
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III		X
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N		X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <span style="float: right;">0.</span>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		X
<b>38 a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved <span style="float: right;">N/A</span>		
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9 <span style="float: right;">N/A</span>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <span style="float: right;">N/A</span>		
<b>40 a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <span style="float: right;">N/A</span> , section 4912 <span style="float: right;">N/A</span> , section 4955 <span style="float: right;">N/A</span>		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		X
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float: right;">0.</span>		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <span style="float: right;">0.</span>		
<b>e</b> All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		X
<b>41</b> List the states with which a copy of this return is filed <span style="float: right;">None</span>		

	Yes	No
<b>42 a</b> The organization's books are in care of <u>Rebecca Spano</u> Telephone no <u>985-542-8680</u> Located at <u>30771 Highway 43 Albany LA</u> ZIP + 4 <u>70711</u>		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country <span style="float: right;">N/A</span>		X
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country <span style="float: right;">N/A</span>		X

	Yes	No
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> — Check here and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float: right;">N/A</span>		N/A
<b>44 a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?		X
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		
<b>45 a</b> Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?		X
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X

- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

	Yes	No
<b>46</b>		X

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

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

- 47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II

	Yes	No
<b>47</b>		

- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

<b>48</b>		
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- 49 a** Did the organization make any transfers to an exempt non-charitable related organization?

<b>49 a</b>		
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- b** If 'Yes,' was the related organization a section 527 organization?

<b>49 b</b>		
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- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W 2/1099 MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

- f** Total number of other employees paid over \$100,000

- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

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

- d** Total number of other independent contractors each receiving over \$100,000

- 52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

☐ Yes ☐ No

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

**Sign Here**

Signature of officer

Date

Rebecca Spano  
Type or print name and title

Treasurer

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Self-Prepared	10/29/13		
Firm's name			Firm's EIN	
Firm's address			Phone no	

May the IRS discuss this return with the preparer shown above? See instructions

☐ Yes ☐ No

Department of the Treasury  
Internal Revenue Service

**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.**

2012

**Open to Public Inspection**

72-6028022

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

- ☐ Yes ☐ No

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

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

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

		(a) Event #1 <u>Bike Ride Tour</u> (event type)	(b) Event #2 <u>Strawberry Fes</u> (event type)	(c) Other events <u>None</u> (total number)	(d) Total events (add column (a) through column (c))
REVENUE	1 Gross receipts	11,831.	8,685.		20,516.
	2 Less Charitable contributions	2,141.			2,141.
	3 Gross income (line 1 minus line 2)	9,690.	8,685.		18,375.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs		750.		750.
	7 Food and beverages	2,141.	5,042.		7,183.
	8 Entertainment				
	9 Other direct expenses	6,165.			6,165.
	10 Direct expense summary Add lines 4 through 9 in column (d)				14,098.
	11 Net income summary Combine line 3, column (d), and line 10				4,277.

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
REVENUE	1 Gross revenue				
	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
DIRECT EXPENSES	6 Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				
	8 Net gaming income summary Combine lines 1, column (d) and line 7				

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? ☐ Yes ☐ No

b If 'No,' explain \_\_\_\_\_

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

b If 'Yes,' explain \_\_\_\_\_

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

[illegible]



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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

Kiwanis Club of Hammond

Employer identification number

72-6028022

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

Civic/Social Organization

**Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments**

The Hammond Kiwanis Club assists and monetarily supports various charities and elementary/high schools in the community as well as providing assistance to individuals and other organizations - Budgeted \$16,400.00.

**Form 990-EZ, Part III, Line 29 - Statement of Program Service Accomplishments**

The Hammond Kiwanis Club sponsors programs at local area elementary schools, Bringing Up Grades (BUGS) and Terrific Kids, Perfect Attendance Ceremonies etc. to encourage and acknowledge individual students for improving their grades and/or achieving academic excellence on a periodic basis throughout the school year - Budgeted \$2,900.00.

Kiwanis Club of Hammond

72-6028022

**Form 990-EZ, Part I, Line 8**  
**Other Revenue**

Miscellaneous Income

Total	\$	141.
	\$	<u>141.</u>

**Form 990-EZ, Part I, Line 10**  
**Grants and Similar Amounts Paid In Excess of \$5,000**

Donee's Name:	Various Projects		
Cash Amount Given:		\$	10,777.

Donee's Name:	Various Charities		
Cash Amount Given:		\$	5,343.

Payments to Affiliates

Name:	Kiwanis International		
Address:	3636 Woodview Trace		
	Indianapolis, IN 46268		
Purpose of payment:	Dues		
Amount:		\$	7,329.

**Form 990-EZ, Part I, Line 16**  
**Other Expenses**

Advertising and Promotion	\$	734.
Banquets, Meetings & Dinners		1,462.
Conferences, Conventions, and Meetings		3,529.
Dues & Subscription Exp.		295.
Meeting Meals Expense		16,466.
Office Expense		2,439.
Shirts, Hats, Pins Expense		305.
Total	\$	<u>25,230.</u>

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

Name and Address	Average Hours Per Week Devoted	Compen- sation	Health Benefits & Contrib- ution to EBP & DC	Expense Account & Other Allowances
George Anthon Director	2	\$ 0.	\$ 0.	0.
Eric Dosch Director	2	0.	0.	0.

Kiwanis Club of Hammond

72-6028022

## Form 990-EZ, Part IV (continued)

## List of Officers, Directors, Trustees, and Key Employees

Name and Address	Average Hours Per Week Devoted	Compen- sation	Health Benefits & Contrib- ution to EBP & DC	Expense Account & Other Allowances
Phillips Lowentritt, Jr. Director	2	\$ 0.	\$ 0.	\$ 0.
Jean Johnson Director	2	0.	0.	0.
Arlene Anzalone Director	2	0.	0.	0.
Jennifer Barnes Director	2	0.	0.	0.
Joseph Miller Director	2	0.	0.	0.
David Keys Director	2	0.	0.	0.
Vic Couvillion Director	2	0.	0.	0.
Sidney Guedry, Jr. Director	2	0.	0.	0.
Terry King President	5	0.	0.	0.
Judy Couvillion Vice President	3	0.	0.	0.
Joseph Morris Vice President	3	0.	0.	0.
Stephanie Kropog Secretary	5	0.	0.	0.
Rebecca Spano Treasurer	5	0.	0.	0.
Total		\$ 0.	\$ 0.	\$ 0.