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# Short Form Return of Organization Exempt From Income Tax

## 2013

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter Social Security numbers on this form as it may be made public.
- ▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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<b>A</b> For the 2013 calendar year, or tax year beginning		and ending	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>FREEDOM FIRST REIA LTD.</b>		<b>D</b> Employer identification number <b>26-2761904</b>
	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite		<b>E</b> Telephone number <b>585-455-3352</b>
	<b>48 NORTH AVENUE</b>		<b>F</b> Group Exemption Number ▶
	City or town, state or province, country, and ZIP or foreign postal code <b>ROCHESTER, NY 14626</b>		
<b>G</b> Accounting Method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ▶			<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
<b>I</b> Website: ▶ <b>WWW.FFREIA.COM</b>			
<b>J</b> Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( <b>6</b> ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			
<b>L</b> 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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ <span style="float: right;">▶ \$ <b>20519.</b></span>			

**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>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>3019.</b>
	<b>2</b> Program service revenue including government fees and contracts	<b>46.</b>
	<b>3</b> Membership dues and assessments	<b>15607.</b>
	<b>4</b> Investment income	
	<b>5a</b> Gross amount from sale of assets other than inventory	<b>1847.</b>
	<b>b</b> Less: cost or other basis and sales expenses	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>1847.</b>
	<b>6</b> Gaming and fundraising events	
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000)	
<b>b</b> Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)		
<b>c</b> Less: direct expenses from gaming and fundraising events		
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		
<b>7a</b> Gross sales of inventory, less returns and allowances		
<b>b</b> Less: cost of goods sold		
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
<b>8</b> Other revenue (describe in Schedule O)		
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>20519.</b>	
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (list in Schedule O)	
	<b>11</b> Benefits paid to or for members	
	<b>12</b> Salaries, other compensation, and employee benefits	
	<b>13</b> Professional fees and other payments to independent contractors	<b>4734.</b>
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>5440.</b>
	<b>15</b> Printing, publications, postage, and shipping	<b>357.</b>
	<b>16</b> Other expenses (describe in Schedule O)	<b>12735.</b>
<b>17 Total expenses.</b> Add lines 10 through 16	<b>23266.</b>	
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>-2747.</b>
	<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>6162.</b>
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O)	<b>0.</b>
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>3415.</b>

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

Form **990-EZ** (2013)



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 Sch. O to respond to any question in this Part V [X]

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)
35a 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)?
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c 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
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
38a 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?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40b 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
40c 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
40d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e 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
41 List the states with which a copy of this return is filed
42a The organization's books are in care of
42b 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)?
42c At any time during the calendar year, did the organization maintain an office outside of the U.S.?
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b 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)

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

Table with columns Yes, No and row 46 with values 46, 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 Sch. C, Part II

Table with columns Yes, No and row 47

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

Table with columns Yes, No and row 48

49a Did the organization make any transfers to an exempt non-charitable related organization?

Table with columns Yes, No and row 49a

b If "Yes," was the related organization a section 527 organization?

Table with columns Yes, No and row 49b

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."

Table with 5 columns: (a) Name and title of each employee, (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. Row 1 contains N/A.

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." N/A

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. All rows are empty.

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 Leon Griggs, Officer/Director, Date 6-13-15

LEON GRIGGS, OFFICER/DIRECTOR

Paid Preparer Use Only: Print/Type preparer's name CHRISTOPHER M. SARDONE, Preparer's signature, Date 6/10/15, Check self-employed, PTIN P01200125, Firm's name SARDONE, ROBINSON & ASSOCIATES LLP, Firm's EIN 16-1587614, Firm's address 115 METRO PARK ROCHESTER, NY 14623, Phone no. 585-232-8550

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

**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.

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OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

**FREEDOM FIRST REIA LTD.**

Employer identification number

**26-2761904**

**FORM 990-EZ, PART I, LINE 14, OCCUPANCY, RENT, UTILITIES, AND MAINTENANCE:**

<b>DESCRIPTION OF EXPENSES:</b>	<b>AMOUNT:</b>
<b>DEPRECIATION</b>	<b>109.</b>
<b>OTHER EXPENSES</b>	<b>5331.</b>
<b>TOTAL TO FORM 990-EZ, LINE 14</b>	<b>5440.</b>

**FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:**

<b>DESCRIPTION OF OTHER EXPENSES:</b>	<b>AMOUNT:</b>
<b>DUES AND SUBSCRIPTIONS</b>	<b>4494.</b>
<b>MARKETING</b>	<b>519.</b>
<b>OFFICE SUPPLIES</b>	<b>162.</b>
<b>CONFERENCES AND MEETINGS</b>	<b>2064.</b>
<b>OTHER COSTS</b>	<b>3186.</b>
<b>TRAVEL AND MEETINGS</b>	<b>2310.</b>
<b>TOTAL TO FORM 990-EZ, LINE 16</b>	<b>12735.</b>

**FORM 990-EZ, PART I, LINE 1, CONTRIBUTIONS, GIFTS, GRANTS:**

**AMENDED INFORMATION**

**A HOUSE WAS DONATED TO THE ORGANIZATION IN 2013 WITH AN APPROXIMATE COST VALUE OF \$40,000. AN APPRAISAL WAS NOT PERFORMED AT THE TIME OF DONATION BUT WAS SUBSEQUENTLY PERFORMED IN 2014. THE HOUSE WAS APPRAISED AT \$2,500 AND THE CONTRIBUTION OF THE HOUSE HAS BEEN AMENDED TO REFLECT THE ACTUAL APPRAISED VALUE.**

**FORM 990-EZ, PART II, LINE 24, OTHER ASSETS**

**AMENDED INFORMATION**

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

Schedule O (Form 990 or 990-EZ) (2013)

332211  
09-04-13

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

Department of the Treasury  
Internal Revenue Service

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DONATION BUT WAS SUBSEQUENTLY PERFORMED IN 2014. THE HOUSE WAS  
APPRAISED AT \$2,500 AND THE VALUE OF THE HOUSE HELD FOR SALE WAS  
AMENDED TO REFLECT THE APPRAISED VALUE.

FORM 990-EZ, SCHEDULE B, PART 1, LINE 1(C), TOTAL CONTRIBUTIONS  
AMENDED INFORMATION

A HOUSE WAS DONATED TO THE ORGANIZATION IN 2013 WITH AN APPROXIMATE  
COST VALUE OF \$40,000. AN APPRAISAL WAS NOT PERFORMED AT THE TIME OF  
DONATION BUT WAS SUBSEQUENTLY PERFORMED IN 2014. THE HOUSE WAS  
APPRAISED AT \$2,500 AND THE CONTRIBUTION OF THE HOUSE HAS BEEN AMENDED  
TO REFLECT THE ACTUAL APPRAISED VALUE. SCHEDULE B WAS OMITTED FROM THE  
AMENDED RETURN DUE TO THE FACT THAT THE CONTRIBUTED PROPERTY WAS BELOW  
THE FILING THRESHOLD REQUIRED TO REPORT ON SCHEDULE B.

FORM 990-EZ, SCHEDULE B, PART II, LINE 1(C), FMV  
AMENDED INFORMATION

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COST VALUE OF \$40,000. AN APPRAISAL WAS NOT PERFORMED AT THE TIME OF  
DONATION BUT WAS SUBSEQUENTLY PERFORMED IN 2014. THE HOUSE WAS  
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**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
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**FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:**

DESCRIPTION	BEG. OF YEAR	END OF YEAR
DUE FROM TENANT	3500.	350.
HELD FOR SALE PROPERTY	0.	2500.
OTHER DEPRECIABLE ASSETS	364.	255.
<b>TOTAL TO FORM 990-EZ, LINE 24</b>	<b>3864.</b>	<b>3105.</b>

**FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:**

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE	667.	667.
NOTE PAYABLE	500.	500.
<b>TOTAL TO FORM 990-EZ, LINE 26</b>	<b>1167.</b>	<b>1167.</b>

**FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - FREEDOM FIRST REIA**

**PROVIDES A VENUE FOR BOTH NEW AND EXPERIENCED REAL ESTATE INVESTORS TO COME TOGETHER, NETWORK AND LEARN ABOUT THE LATEST TRENDS AND TECHNIQUES FROM EXPERIENCED INVESTORS. PROFESSIONAL REAL ESTATE TRAINERS AND MENTORS WILL EDUCATE AND LEAD PEOPLE THROUGH VARIOUS ASPECTS AND TECHNIQUES OF REAL ESTATE INVESTING, FINANCING, ASSET PROTECTION, DEVELOPMENT AND MANY OTHER INVESTING TOOLS.**

**FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:**

**PROVIDE NETWORKING AND SEMINARS TO STIMULATE, FOSTER AND ENCOURAGE THE ADVANCEMENT OF AN INTERDISCIPLINARY, PROFESSIONAL APPROACH TO THE PLANNING, DESIGN, OPERATION**

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

Schedule O (Form 990 or 990-EZ) (2013)

332211  
08-04-13

**SCHEDULE O**  
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**26-2761904**

**OF REAL ESTATE INVESTMENT AND RELATED SYSTEMS TO MEET THE NEEDS OF  
PUBLIC AND PRIVATE ORGANIZATION.**

**FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:**

**THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,  
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.**

**THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,  
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.**