See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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.

OMB No. 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning , 2013, and ending , 20

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization
VETERANS OF FOREIGN WARS POST 88

Number & street (or P.O. box, if mail is not delivered to street addr.) Room/suite
1519 W BRISTOL ST

City or town, state or province, country, and ZIP or foreign postal code
ELKHART IN 46514

D Employer identification number
35-0367672

E Telephone number
(574)264-1000

F Group Exemption Number ▶ 0979

G Accounting Method [ ] Cash [X] Accrual Other (specify) ▶

H Check ▶ [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I **Website:** ▶ NONE

J **Tax-exempt status** (check only one) -- [ ] 501(c)(3) [X] 501(c)(19) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

K Form of organization [ ] Corporation [ ] Trust [X] Association [ ] Other

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, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 195,996

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 [X]

REVENUE	1	Contributions, gifts, grants, and similar amounts received		1	3,882
	2	Program service revenue including government fees and contracts		2	7,640
	3	Membership dues and assessments		3	1,585
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a	26,700	
	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)	6b	8,429	
	c	Less: direct expenses from gaming and fundraising events	6c	30,485	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	4,644
	7a	Gross sales of inventory, less returns and allowances	7a	147,760	
	b	Less: cost of goods sold	7b	112,733	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	35,027
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	52,778
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	47,823
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)		16	3,657
	17	**Total expenses.** Add lines 10 through 16 ▶		17	51,480
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	1,298
	19	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)		19	84,830
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	86,128

RECEIVED
MAY 19 2014
E2,643 IRS-OSC
OGDEN, UT

SCANNED JUN 17 2014

For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2013)

EDA 13 990EZ1 BWF990 Form Software Copyright 1996 - 2014 HRB Tax Group, Inc

10

Part II Balance Sheets (see the instructions for Part II)

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	33,217	22	35,905
23	Land and buildings	49,185	23	48,571
24	Other assets (describe in Schedule O)	2,428	24	1,652
25	**Total assets**	84,830	25	86,128
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	84,830	27	86,128

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . . ☒

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

What is the organization's primary exempt purpose? SERVICE TO MILITARY VETERANS

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.

28 SEE ATTACHMENT #1

(Grants $ 1,000) If this amount includes foreign grants, check here . . ▶ ☐ 28a

29

(Grants $ 956) If this amount includes foreign grants, check here . . . ▶ ☐ 29a

30

(Grants $ 1,208) If this amount includes foreign grants, check here . . . . ▶ ☐ 30a

31 Other program services (describe in Schedule O)

(Grants $) If this amount includes foreign grants, check here . . ▶ ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32 0

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 . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099 MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, & deferred compensation	(e) Estimated amount of other compensation
SEE ATTACHMENT #2				

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
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	33		X
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)	34		X
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)?	35a		X
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	35b		X
c	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	35c		X
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	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
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?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ , section 4955 ▶			
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	40b		X
c	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 ▶			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶			
e	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	40e		X
41	List the states with which a copy of this return is filed ▶ IN			
42a	The organization's books are in care of ▶ SEE ATTACHMENT #3 Telephone no. ▶			
	Located at ▶ ZIP + 4 ▶			
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 ▶ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶	42c		X
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 ▶ 43			
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
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	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O N/A	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
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)	45b		X

		Yes	No
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	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 . . . . . ☐

			Yes	No
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 . . .	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	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."

(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

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 business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

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 George Morehouse Date 5-14-2014

▶ GEORGE MOREHOUSE QUARTERMASTER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
NANCY LERNER	Nancy Lerner	5/14/14		P00068304
Firm's name ▶ HRB TAX GROUP INC			Firm's EIN ▶	431871840
Firm's address ▶ 1753 E BRISTOL ST			Phone no.	574-266-8704

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

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.**

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization
VETERANS OF FOREIGN WARS POST 88

Employer identification number
35-0367672

Part I 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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? . . . ☐ Yes ☒ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fund-raiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
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 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
REVENUE	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				

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 col. (a) thru col. (c))
REVENUE	1 Gross revenue		26,700		26,700
DIRECT EXPENSES	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses		30,485		30,485
	6 Volunteer labor	☐ Yes ____ % ☒ No	☒ Yes 100 % ☐ No	☐ Yes ____ % ☒ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				30,485
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				-3,785

9 Enter the state(s) in which the organization operates gaming activities IN

a Is the organization licensed to operate gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain:

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

b If "Yes," explain

11 Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☒ 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? . . . . . ☐ Yes ☒ No

13 Indicate the percentage of gaming activity operated in

a	The organization's facility	13a	100.00 %
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ SEE ATTACHMENT #4

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☒ No

b 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

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☒ 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 ▶ $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

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.**

▶ Information about Schedule N (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization	Employer identification number
VETERANS OF FOREIGN WARS POST 88	35-0367672

DUES 1207.56
BANK FEES 492.52
CONTRIBUTIONS 1956.40

990 PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 1: PAGE 1 - 990-EZ PAGE 3, PART III

OPEN TO PUBLIC INSPECTION

For calendar year 2013, or tax period beginning , and ending

Name of Organization	Employer Identification Number
VETERANS OF FOREIGN WARS POST 88	35-0367672

Part III - Statement of Program Service Accomplishments

Grants and allocations	1,000	Amount includes foreign grants		Program service expenses

Exempt Purpose Achievements

PROVIDE ASSISTANCE TO VETERANS IN TIME OF NEED AND HONOR DECEASED VETERANS

990 PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 1: PAGE 2 - 990-EZ PAGE 3, PART III

OPEN TO PUBLIC INSPECTION | For calendar year 2013, or tax period beginning , and ending

Name of Organization	Employer Identification Number
VETERANS OF FOREIGN WARS POST 88	35-0367672

Part III - Statement of Program Service Accomplishments

Grants and allocations	956	Amount includes foreign grants		Program service expenses

Exempt Purpose Achievements

COMMUNICATE AVAILABLE BENEFITS AND SERVICES TO VETERANS AND ADVOCATE INTEREST OF VETERANS WITH GOVERNMENT AGENCIES

990 PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 1: PAGE 3 - 990-EZ PAGE 3, PART III

OPEN TO PUBLIC INSPECTION

For calendar year 2013, or tax period beginning , and ending

Name of Organization	Employer Identification Number
VETERANS OF FOREIGN WARS POST 88	35-0367672

Part III - Statement of Program Service Accomplishments

Grants and allocations	1,208	Amount includes foreign grants		Program service expenses

Exempt Purpose Achievements

SUPPORT ACTIVE FORCES WHO ARE ENGAGED IN MILITARY ACTIVITIES

990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

ATTACHMENT 2: PAGE 1 - 990-EZ PAGE 2, PART IV

OPEN TO PUBLIC INSPECTION | For calendar year 2013, or tax period beginning , and ending

Name of Organization: VETERANS OF FOREIGN WARS POST 88

Employer Identification Number: 35-0367672

(A) Name and Title	(B) Average hours per week devoted to postion	(C) Compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(D) Cont. to employee ben. plans & def. comp.	(E) Expense account & other compensation
GEORGE MOREHOUSE QUARTERMASTER	15.00	0	0	0
RICHARD HARRINGTON COMMANDER	8.00	0	0	0
WILLIAM D BOTTOM SR VICE COMMANDER	1.00	0	0	0
VRON K MISHLER JUNIOR VICE COMMANDE	1.00	0	0	0
THOMAS R BLACK ADJUTANT	1.00	0	0	0
LAWRENCE MUFFLEY, JR TRUSTEE	2.00	0	0	0
RICHARD ARTLEY TRUSTEE	1.00	0	0	0

990 BOOKS ARE IN CARE OF

ATTACHMENT 3 - 990-EZ PAGE 3, PART V, LINE 42A

OPEN TO PUBLIC INSPECTION

For calendar year 2013, or tax period beginning , and ending

Name of Organization	Employer Identification Number
VETERANS OF FOREIGN WARS POST 88	35-0367672

Part V - Line 42a

Individual Name . . . . GEORGE MOREHOUSE

or

Business Name.

Street Address . . . . 1519 E BRISTOL ST

U.S. Address:

Zip code 46514 City ELKHART State IN

or

Foreign Address

City . . . . .

Province or State . . . .

Country . . . . .

Postal code . . . . .

Phone Number . . . . . (574)264-1000

Fax Number . . . . .

990 GAMING/SPECIAL EVENTS BOOKS AND RECORDS

ATTACHMENT 4: SCH G PAGE 3, PART III, LINE 14

OPEN TO PUBLIC INSPECTION

For calendar year 2013, or tax period beginning , and ending

Name of Organization	Employer Identification Number
VETERANS OF FOREIGN WARS POST 88	35-0367672

Part III - Line 14

Individual Name . . . . . GEORGE MOREHOUSE

or

Business Name:

VFW POST 88

Street Address . . . . . 1519 W BRISTOL ST

U.S. Address:

Zip code 46514 City ELKHART State IN

or

Foreign Address

City . . . . .

Province or State . .

Country . . . . . .

Postal code . . . . . .

2013 FEDERAL DEPRECIATION SCHEDULE

VETERANS OF FOREIGN WARS POST 88
35-0367672

DESCRIPTION	DATE	METHOD - LIFE	COST	PRIOR 179	CURRENT 179	PR SPEC ALLOW	CURR SPEC ALLOW	BASIS	PRIOR DEPR	CURRENT DEPR	ACCUM DEPR	ADJ BASIS
UNASSIGNED												
BUILDING	01-01-40	S/L-31.5	27251	0	0	0	0	27251	27251	0	27251	0
LAND	01-01-40	LAND-0	27251	0	0	0	0	0	0	0	0	0
1996 ADDITION	12-31-96	200DBHY-7	4648	0	0	0	0	4648	4648	0	4648	0
1997 ADDITIONS	12-31-97	200DBHY-7	1200	0	0	0	0	1200	1200	0	1200	0
CD PLAYER	06-30-98	200DBHY-7	320	0	0	0	0	320	320	0	320	0
COMPUTER	06-30-98	200DBHY-5	250	0	0	0	0	250	250	0	250	0
COMPRESSOR	06-30-99	200DBHY-7	1200	0	0	0	0	1200	1200	0	1200	0
FRYER	06-30-00	200DBHY-7	1202	0	0	0	0	1202	1202	0	1202	0
FURNACE	06-30-00	200DBHY-7	1250	0	0	0	0	1250	1250	0	1250	0
POPCORN MACHINE	06-30-00	200DBHY-7	500	0	0	0	0	500	500	0	500	0
FREEZER	06-30-01	200DBHY-7	567	0	0	0	0	567	567	0	567	0
ROASTER	06-30-02	200DBHY-7	711	0	0	0	0	711	711	0	711	0
PAY PHONE	06-30-02	200DBHY-7	412	0	0	0	0	412	412	0	412	0
WATER SOFTENER	06-03-03	200DBHY-7	1584	0	0	0	0	1584	1584	0	1584	0
CABINET	06-30-03	200DBHY-7	659	0	0	0	0	659	659	0	659	0
BINGO TABLES	06-30-04	200DBHY-7	530	0	0	0	0	530	530	0	530	0
GAMING MACHINE	06-30-06	200DBHY-7	792	0	0	0	0	792	758	34	792	0
AIR CONDITIONER	06-30-06	200DBHY-7	250	0	0	0	0	250	238	11	249	1
NEW REAR DOOR	06-30-06	200DBHY-7	729	0	0	0	0	729	697	32	729	0
SECURITY SYSTEM	06-30-06	200DBHY-7	1153	0	0	0	0	1153	1102	51	1153	0
CASH REGISTER	05-01-08	200DBHY-7	162	0	0	0	0	162	125	14	139	23
REFRIGERATOR	09-19-08	200DBHY-7	564	0	0	0	0	564	438	50	488	76
ROOF MATERIALS	03-15-09	S/L-39	15928	0	0	0	0	15928	1548	408	1956	13972
AIR CONDITIONER	07-15-09	200DBHY-7	1363	0	0	0	0	1363	937	122	1059	304
ROOF MATERIALS	04-15-10	S/L-39	8120	0	0	0	0	8120	564	208	772	7348
TABLES AND CHAI	08-24-10	200DBMQ-7	1312	0	0	0	0	1312	760	184	944	368
FURNACE	10-15-10	150DBMQ-6	1964	0	0	0	0	1964	836	276	1112	852
27 ASSETS		TOTALS:	101872	0	0	0	0	74621	50287	1390	51677	22944
27 ASSETS		GRAND TOTALS:	101872	0	0	0	0	74621	50287	1390	51677	22944

2013 FEDERAL AMT DEPRECIATION SCHEDULE

VETERANS OF FOREIGN WARS POST 88
35-0367672

DESCRIPTION	DATE	METHOD - LIFE	COST	PRIOR 179	CURRENT 179	PR SPEC ALLOW	CURR SPEC ALLOW	BASIS	PRIOR DEPR	CURRENT DEPR	ACCUM DEPR	ADJ BASIS
UNASSIGNED												
BUILDING	01-01-40	S/L-40	27251	0	0	0	0	27251	27251	0	27251	0
LAND	01-01-40	LAND-0	27251	0	0	0	0	0	0	0	0	0
1996 ADDITION	12-31-96	200DBHY-10	4648	0	0	0	0	4648	0	0	0	4648
1997 ADDITIONS	12-31-97	200DBHY-10	1200	0	0	0	0	1200	0	0	0	1200
CD PLAYER	06-30-98	200DBHY-10	320	0	0	0	0	320	0	0	0	320
COMPUTER	06-30-98	200DBHY-5	250	0	0	0	0	250	0	0	0	250
COMPRESSOR	06-30-99	200DBHY-7	1200	0	0	0	0	1200	0	0	0	1200
FRYER	06-30-00	200DBHY-7	1202	0	0	0	0	1202	0	0	0	1202
FURNACE	06-30-00	200DBHY-7	1250	0	0	0	0	1250	0	0	0	1250
POPCORN MACHINE	06-30-00	200DBHY-7	500	0	0	0	0	500	0	0	0	500
FREEZER	06-30-01	200DBHY-7	567	0	0	0	0	567	0	0	0	567
ROASTER	06-30-02	200DBHY-7	711	0	0	0	0	711	0	0	0	711
PAY PHONE	06-30-02	200DBHY-7	412	0	0	0	0	412	0	0	0	412
WATER SOFTENER	06-03-03	200DBHY-7	1584	0	0	0	0	1584	0	0	0	1584
CABINET	06-30-03	200DBHY-7	659	0	0	0	0	659	0	0	0	659
BINGO TABLES	06-30-04	200DBHY-7	530	0	0	0	0	530	32	0	32	498
GAMING MACHINE	06-30-06	200DBHY-7	792	0	0	0	0	792	194	49	243	549
AIR CONDITIONER	06-30-06	200DBHY-7	250	0	0	0	0	250	62	15	77	173
NEW REAR DOOR	06-30-06	200DBHY-7	729	0	0	0	0	729	178	45	223	506
SECURITY SYSTEM	06-30-06	200DBHY-7	1153	0	0	0	0	1153	282	71	353	800
CASH REGISTER	05-01-08	200DBHY-7	162	0	0	0	0	162	40	20	60	102
REFRIGERATOR	09-19-08	200DBHY-7	564	0	0	0	0	564	138	69	207	357
ROOF MATERIALS	03-15-09	S/L-39	15928	0	0	0	0	15928	816	408	1224	14704
AIR CONDITIONER	07-15-09	200DBHY-7	1363	0	0	0	0	1363	372	167	539	824
ROOF MATERIALS	04-15-10	S/L-39	8120	0	0	0	0	8120	416	208	624	7496
TABLES AND CHAI	08-24-10	200DBMQ-7	1312	0	0	0	0	1312	489	169	658	654
FURNACE	10-15-10	150DBMQ-6	1964	0	0	0	0	1964	766	276	1042	922
27 ASSETS		TOTALS:	101872	0	0	0	0	74621	31036	1497	32533	42088
27 ASSETS		GRAND TOTALS:	101872	0	0	0	0	74621	31036	1497	32533	42088

Preliminary Form

Form **4562**
Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172
2013
Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
VETERANS OF FOREIGN WARS POST	DO NOT CARRY	35-0367672

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500000

6	(a) Description of property	(b) Cost (busn. use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500000
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	1390
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B -- Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only -- see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C -- Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations -- see instructions	22	1390
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

DRAFT as of 06/06/13