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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](http://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  
LOW COUNTRY RETIRED LAW ENFORCEMENT OFFICERS

Number & street (or P.O. box, if mail is not delivered to street addr.) Room/suite  
62 SEAFORD PLACE

City or town, state or province, country, and ZIP or foreign postal code  
BLUFFTON SC 29910

**D** Employer identification number  
45-1771773

**E** Telephone number  
(843) 705-7093

**F** Group Exemption Number ▶

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

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

**I** Website: ▶ N/A

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

**K** Form of organization ☐ Corporation ☐ Trust ☒ 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. \$ 5,759

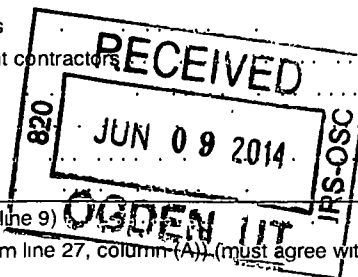
**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☐

REVENUE		EXPENSES		NET ASSETS	
1	Contributions, gifts, grants, and similar amounts received	1	2,483	18	Excess or (deficit) for the year (Subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	2		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)
3	Membership dues and assessments	3	700	20	Other changes in net assets or fund balances (explain in Schedule O)
4	Investment income	4		21	Net assets or fund balances at end of year. Combine lines 18 through 20
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			
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	2,576		
c	Less direct expenses from gaming and fundraising events	6c			
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	2,576		
7a	Gross sales of inventory, less returns and allowances	7a			
b	Less cost of goods sold	7b			
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c			
8	Other revenue (describe in Schedule O)	8			
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	5,759		
10	Grants and similar amounts paid (list in Schedule O)	10	4,120		
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	300		
14	Occupancy, rent, utilities, and maintenance	14			
15	Printing, publications, postage, and shipping	15	121		
16	Other expenses (describe in Schedule O)	16	3,028		
17	<b>Total expenses.</b> Add lines 10 through 16	17	7,569		
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-1,810		
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	9,515		
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	7,705		

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2013)

SCANNED JUN 25 2014





**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 significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	<b>33</b>	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)	<b>34</b>	X
<b>35a</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)?	<b>35a</b>	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>35b</b>	X
<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	<b>35c</b>	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	<b>36</b>	X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?	<b>37b</b>	X
<b>38a</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?	<b>38a</b>	X
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
<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	<b>40b</b>	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		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
<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	<b>40e</b>	X
<b>41</b> List the states with which a copy of this return is filed <b>NONE</b>		
<b>42a</b> The organization's books are in care of <b>SEE ATTACHMENT #4</b> Telephone no		
Located at ZIP + 4		
<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	<b>42b</b>	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 the U.S.? If "Yes," enter the name of the foreign country	<b>42c</b>	X
<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 <b>43</b>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	<b>44a</b>	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	<b>44b</b>	X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?	<b>44c</b>	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 N/A	<b>44d</b>	
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>45a</b>	X
<b>45b</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)	<b>45b</b>	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
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

	Yes	No
47		

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

	Yes	No
48		

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

	Yes	No
49a		

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

	Yes	No
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."

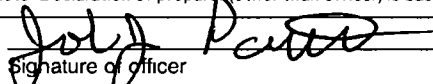
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

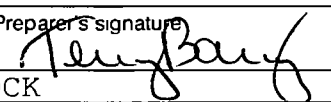
d Total number of other independent contractors each receiving over \$100,000

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  
 JOHN J. PONTILLO  
 Type or print name and title  
 TREASURER  
 Date: 6-5-14

Paid Preparer Use Only: Print/Type preparer's name: TERRY BARRY  
 Preparer's signature:   
 Date: 6/2/14  
 Check ☐ if self-employed  
 PTIN: P00129898  
 Firm's name: H AND R BLOCK  
 Firm's EIN: 205132964  
 Firm's address: 163 A BLUFFTON RD  
 Phone no: 843-757-3225

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.

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

OMB No 1545-0047

**2013**



Name of the organization

Employer identification number

LOW COUNTRY RETIRED LAW ENFORCEMENT OFFICERS ASSOCIAT 45-1771773

BENEVOLENT DONATIONS

FRANCISCAN FRIARS \$25

LOWCOUNTRY FOUNDATION \$500

BEAUFORT COUNTY SHERIFF'S OFFICE \$1500

PRESBYTERIAN COLLEGE \$1000

CITADEL SCHOLARSHIP \$1000

CAROLINA DREAMERS \$25

CLASSIC CAR & TRUCK \$70

## 990 PRIMARY EXEMPT PURPOSE

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

OPEN TO PUBLIC

INSPECTION

For calendar year 2013, or tax period beginning

, and ending

Name of Organization

Employer Identification Number

LOW COUNTRY RETIRED LAW ENFORCEMENT OFFICERS ASSOCIATION 45-1771773

Primary Purpose

FRATERNALISM AMONG MEMBERS COMMUNITY AND LAW ENFORCEMENT

## 990 PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 2: 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 LOW COUNTRY RETIRED LAW ENFORCEMENT OFFICERS ASSOCIATIO Employer Identification Number 45-1771773

### Part III - Statement of Program Service Accomplishments

Grants and allocations 3,025 Amount includes foreign grants Program service expenses

#### Exempt Purpose Achievements

BENEVOLENT DONATIONS TO 4 ORGANIZATIONS



## 990 PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 2: 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

LOW COUNTRY RETIRED LAW ENFORCEMENT OFFICERS ASSOCIATION 45-1771773

### Part III - Statement of Program Service Accomplishments

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

SCHOLARSHIP DONATION TO BENEFIT 1 INDIVIDUAL

## 990 PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 2: 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 LOW COUNTRY RETIRED LAW ENFORCEMENT OFFICERS ASSOCIATIO	Employer Identification Number 45-1771773

### Part III - Statement of Program Service Accomplishments

Grants and allocations	95	Amount includes foreign grants	Program service expenses
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#### Exempt Purpose Achievements

DONATIONS TO COMMUNITY FUND RAISING EVENTS

990 BOOKS ARE IN CARE OF

ATTACHMENT 4 - 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	
LOW COUNTRY RETIRED LAW ENFORCEMENT OFFICERS ASSOCIATION	45-1771773	
Part V - Line 42a		

Individual Name . . . . . JOHN J PONTILLO  
or  
Business Name

Street Address . . . . . 62 SEAFORD PLACE

U.S. Address

Zip code 29909- City BLUFFTON State SC  
or  
Foreign Address

City . . . . .  
Province or State . . . . .  
Country . . . . .  
Postal code . . . . .  
Phone Number . . . . . (843) 707-7093  
Fax Number . . . . .

# 2013 DETAIL STATEMENTS

LOW COUNTRY RETIRED LAW ENFORC  
45-1771773

PAGE 1

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STATEMENT #1 - GRANTS AND SIMILAR AMTS PAID (990-EZ PG 1 LINE 10)

FRANCISCAN FRIARS GRAYMOR NY MASS CARD FOR D...	25
LOWCOUNTRY FOUNDATION FOR WOUNDED MILITARY H...	500
BEAUFORT COUNTY SHERIFF'S OFFICE ALZEIMER'S....	1,500
PRESBYTERIAN COLLEGE SCHOLARSHIP FUND.....	1,000
CITADEL SCHOLARSHIP FOR DEVIN OLIVER.....	1,000
CAROLINA DREAMERS FUND RAISER.....	25
CLASSIC CAR & TRUCK FUND RAISER.....	70

TOTAL CARRIED TO 990-EZ PG 1 LINE 10.....	4,120
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STATEMENT #2 - PROFESSIONAL FEES (990-EZ PG 1 LINE 13)

TAX PREPARATION.....	300
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TOTAL CARRIED TO 990-EZ PG 1 LINE 13.....	300
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STATEMENT #3 - PRINTING, PUBLICATION, POSTAGE (990 EZ PG 1 LINE 15)

PRINTING AND COPYING.....	121
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TOTAL CARRIED TO 990 EZ PG 1 LINE 15.....	121
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STATEMENT #4 - OTHER EXPENSES (EOEZ PG 1 LINE 16)

MEETING EXPENSE.....	184
SUPPLIES.....	553
SPECIAL EVENTS.....	2,291

TOTAL CARRIED TO EOEZ PG 1 LINE 16.....	3,028
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# 990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

ATTACHMENT 3: 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 LOW COUNTRY RETIRED LAW ENFORCEMENT OFFICERS ASSOCIATION				Employer Identification Number 45-1771773
(A) Name and Title	(B) Average hours per week devoted to position	(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
BERT DEFAZIO PRESIDENT	2.00	0	0	0
HAL HALLECKS VICE-PRESIDENT	1.00	0	0	0
NORM WHYTE SECRETARY	1.00	0	0	0
ROBERT CARUSO SECRETARY	1.00	0	0	0
JOHN PONTILLO TREASURER	3.00	0	0	0
DALE SCHULTZ DIRECTOR	1.00	0	0	0
ED ELDER DIRECTOR	1.00	0	0	0
JOE SALHSTROM DIRECTOR	1.00	0	0	0
CARMINE RESTIVO DIRECTOR	1.00	0	0	0