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Form 990-EZ

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)

OMB No. 1545-1150

2013

Department of the Treasury
Internal Revenue Service

- 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.



A For the 2013 calendar year, or tax year beginning		Jul 1	, 2013, and ending	Jun 30	, 2014
B Check if applicable		C Name of organization			D Employer identification number
<input type="checkbox"/>	Address change	FRATERNAL ORDER OF POLICE NE LODGE			23-7278969
<input type="checkbox"/>	Name change	Number and street (or P O box, if mail is not delivered to street address)			E Telephone number
<input type="checkbox"/>	Initial return	10730 PACIFIC ST			242
<input type="checkbox"/>	Terminated				(402) 391-7030
<input type="checkbox"/>	Amended return	City or town, state or province, country, and ZIP or foreign postal code			F Group Exemption Number
<input type="checkbox"/>	Application pending	OMAHA NE 68114-4761			1199
G Accounting Method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ►					H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
I Website: ► www.nebraskafop.org					
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(8) *(insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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. ► \$ 176,089.					

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	1 Contributions, gifts, grants, and similar amounts received.	1 72,492.
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 464.
	4 Investment income	4 1,728.
	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 31,412.
	b Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b 65,248.
	c Less: direct expenses from gaming and fundraising events	6c -53,795.
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d 42,865.
	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 4,745.
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 122,294.
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 18,000.
	13 Professional fees and other payments to independent contractors	13 30,638.
	14 Occupancy, rent, utilities, and maintenance	14
	15 Printing, publications, postage, and shipping	15
	16 Other expenses (describe in Schedule O)	16 65,468.
	17 Total expenses. Add lines 10 through 16	17 114,106.
ASSETS	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 8,188.
	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)	19 222,334.
	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	21 230,522.

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

Form 990-EZ (2013)

DEC 18 2014

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		218,919.	228,339.
23 Land and buildings		0.	0.
24 Other assets (describe in Schedule O)	See L-24 Stmt	3,415.	2,183.
25 Total assets		222,334.	230,522.
26 Total liabilities (describe in Schedule O)		0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		222,334.	230,522.

Part II 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.

PROVIDE BENEFITS TO MEMBERS AND THEIR FAMILIES

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	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31	Other program services (describe in Schedule O) _____	31a
32	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	32
Total program service expenses (add lines 28a through 31a) _____		

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

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

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	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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)	<input type="checkbox"/> 33	<input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> 34	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> 35a	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> 35b	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> 35c	<input checked="" type="checkbox"/> X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	<input type="checkbox"/> 36	<input checked="" type="checkbox"/> X
b	If the organization file Form 1120-POL for this year?	<input type="checkbox"/> 37a	0
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?	<input type="checkbox"/> 37b	<input checked="" type="checkbox"/> X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved	<input type="checkbox"/> 38a	<input checked="" type="checkbox"/> X
39	Section 501(c)(7) organizations. Enter	<input type="checkbox"/> 38b	
a	Initiation fees and capital contributions included on line 9	<input type="checkbox"/> 39a	
b	Gross receipts, included on line 9, for public use of club facilities	<input type="checkbox"/> 39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4811 ► ; section 4912 ► , section 4955 ►	<input type="checkbox"/> 40b	
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	<input type="checkbox"/> 40c	
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.	<input type="checkbox"/> 40d	
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization	<input type="checkbox"/> 40e	<input checked="" type="checkbox"/> X
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.		
41	List the states with which a copy of this return is filed ►		

42a	The organization's books are in care of ► <u>JOHN DAVIS</u> Telephone no ► <u>(308) 368-5886</u> located at ► <u>BOX 386</u> <u>HERSHEY</u> <u>NE</u> <u>ZIP + 4</u> ► <u>69143</u>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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)?	<input type="checkbox"/> 42b	<input checked="" type="checkbox"/> X
c	If 'Yes,' enter the name of the foreign country ►	<input type="checkbox"/> 42c	<input checked="" type="checkbox"/> X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts

c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	<input type="checkbox"/> 42c	<input checked="" type="checkbox"/> X
If 'Yes,' enter the name of the foreign country			

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	<input type="checkbox"/> 43	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> 44a	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> 44b	<input checked="" type="checkbox"/> X	
c	Did the organization receive any payments for indoor tanning services during the year?	<input type="checkbox"/> 44c	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> 44d		
45a	Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?	<input type="checkbox"/> 45a	<input checked="" type="checkbox"/> X	
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)	<input type="checkbox"/> 45b	<input checked="" type="checkbox"/> X	

	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

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		
49 a		
49 b		

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

49a Did the organization make any transfers to an exempt non-charitable related organization?
b If 'Yes,' was the related organization a section 527 organization?

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.'

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

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.

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

10-31-14
Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	VERNON E DOLLECK	VERNON E DOLLECK	10/31/14		P00059304
	Firm's name ► <u>Dolleck, Frederes & Somer, PC</u>			Firm's EIN ► 47-0665758	
	Firm's address ► <u>10730 Pacific St., #242</u>				
Omaha			NE	68114	Phone no. (402) 391-7030

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

Form 990-EZ (2013)

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2013

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

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

FRATERNAL ORDER OF POLICE NE LODGE

Employer identification number

23-7278969

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

2 a 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?	(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 IV 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 CORP FOR CHARACTOR (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add column (a) through column (c))
1 Gross receipts	65,248.			65,248.
2 Less Charitable contributions				
3 Gross income (line 1 minus line 2)	65,248.			65,248.
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	42,321.			42,321.
10 Direct expense summary. Add lines 4 through 9 in column (d)				42,321.
11 Net income summary. Subtract line 10 from line 3, column (d)				22,927.

Part V 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))
1 Gross revenue		31,412.		31,412.
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses		11,474.		11,474.
6 Volunteer labor	Yes ____ % No	Yes ____ % X No	Yes ____ % No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				11,474.
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				19,938.

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

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 X 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	%
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 ► _____

Address ►

15a Does the organization have a contact 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.

1. 请根据自己的实际情况, 在相应的方框内打勾。

Address ► [123 Main Street, Anytown, USA 12345](#)

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)

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 O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2013

Open to Public
Inspection

**Department of the Treasury
Internal Revenue Service**

Name of the organization

FRATERNAL ORDER OF POLICE NE LODGE

Employer identification number

23-7278969

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 8 Other Revenue

Other revenue (describe in Schedule O)

<u>REIMBURSEMENTS</u>	<u>390.</u>
<u>REGISTRATION FEES</u>	<u>4,355.</u>
<u>Total</u>	<u>4,745.</u>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 16 Other Expenses

Other expenses (describe in Schedule O)

<u>NATIONAL TRAVEL</u>	<u>14,680.</u>
<u>STATE TRAVEL AND MEETINGS</u>	<u>10,857.</u>
<u>ATM EXPENSE</u>	<u>3,648.</u>
<u>PAYROLL TAXES</u>	<u>2,033.</u>
<u>BANK CHARGES</u>	<u>386.</u>
<u>Depreciation</u>	<u>311.</u>
<u>DUES</u>	<u>450.</u>
<u>EXPENDABLE EQUIPMENT AND SOFTWARE</u>	<u>2,353.</u>
<u>INSURANCE</u>	<u>318.</u>
<u>WEBPAGE HOST FEE</u>	<u>2,165.</u>
<u>OFFICE EXPENSE</u>	<u>1,215.</u>
<u>TELEPHONE</u>	<u>1,571.</u>
<u>POSTAGE</u>	<u>570.</u>
<u>LICENSE AND FEES</u>	<u>20.</u>
<u>NEW LODGE RECRUITMENT</u>	<u>514.</u>
<u>DONATIONS</u>	<u>10,832.</u>
<u>OFFICER FEES</u>	<u>1,331.</u>
<u>EXECUTIVE BOARD MEETINGS</u>	<u>1,183.</u>
<u>PRESIDENT TRAINING</u>	<u>604.</u>
<u>LOSS ON ATMS</u>	<u>9,982.</u>
<u>NLEMC</u>	<u>445.</u>
<u>Total</u>	<u>65,468.</u>

Form 990-T, Page 4, Schedule K, Compensation of Officers, Directors and Trustees
Schedule K Statement

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
JOHN DAVIS	TREASURER	1.00 %	1,600.
JASON CVITANOV	SECRETARY	1.00 %	133.
<u>Total</u>			<u>1,733.</u>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Page 1, Part II, Line 24

Line 24 - Other Assets:	Beginning of Year	End of Year
ESCROW ACCOUNTS	2,378.	1,456.
EQUIPMENT	26,526.	26,526.
LESS ACCUM DEPR	-25,489.	-25,799.
Total	<u>3,415.</u>	<u>2,183.</u>

Form 4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2013

Attachment
Sequence No 179Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

FRATERNAL ORDER OF POLICE NE LODGE

Business or activity to which this form relates

Form 990 / Form 990EZ

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		
6 (a) Description of property	(b) Cost (business 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 instrs)	11		
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	311.
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		<input type="checkbox"/>

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 depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 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	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

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

20 a 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
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

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, 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

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24 a Do you have evidence to support the business/investment use claimed? Yes No 24b If 'Yes,' is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	

26 Property used more than 50% in a qualified business use:

27 Property used 50% or less in a qualified business use:

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 29

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles).	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See Instructions) Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):					

43 Amortization of costs that began before your 2013 tax year	43
44 Total. Add amounts in column (f). See the instructions for where to report	44