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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form. Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning 07-01-2013, and ending 06-30-2014

- B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending

C Name of organization: DELAWARE NURSES ASSOCIATION. Number and street: 4765 OGLETOWN-STANTON ROAD ROOM/SUITE L10. City or town: NEWARK, DE 19713

D Employer identification number: 51-0066729. E Telephone number: (302) 733-5880. F Group Exemption Number

G Accounting Method: [x] Cash [ ] 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: WWW.DENURSES.ORG

J Tax-exempt status (check only one): [x] 501(c)(3) [ ] 501(c)(6) [ ] (insert no ) [ ] 4947(a)(1) or [ ] 527

K Form of organization: [x] 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. Total: \$106,164

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]

Table with 21 rows and 3 columns. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Total revenue is 106,164 and total expenses is 120,809.

**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
<b>22</b> Cash, savings, and investments . . . . .	95,579	<b>22</b> 79,835
<b>23</b> Land and buildings . . . . .		<b>23</b>
<b>24</b> Other assets (describe in Schedule O) . . . . .	251	<b>24</b> 1,442
<b>25 Total assets</b> . . . . .	95,830	<b>25</b> 81,277
<b>26 Total liabilities</b> (describe in Schedule O) . . . . .		<b>26</b> 92
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .	95,830	<b>27</b> 81,185

**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

What is the organization's primary exempt purpose?

THE DELAWARE NURSES ASSOCIATION IS DECICATED TO SERVING ITS MEMBERSHIP THROUGH IDENTIFYING, DEVELOPING, AND PROMOTING THE PROFESSION OF NURSING AS AN ART AND SCIENCE THE DELAWARE NURSES ASSOCIATION REPRESENTS THE INTEREST OF PROFESSIONAL NURSES IN THE STATE OF DELAWARE THE DELAWARE NURSES ASSOCIATION ALSO ADVOCATES FOR HEALTH CARE ISSUES THROUGH LEGISLATIVE CHANNELS AND REGULATORY ACTIVITY, RESULTING IN POSITIVE OUTCOMES FOR ALL DELAWAREANS

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** TO PROTECT THE HEALTH, SAFETY AND WELFARE OF DELAWARE'S CITIZENS BY ESTABLISHING RULES AND REGULATION FOR THE LICENSURE AND PRACTICE OF PROFESSIONAL AND PRACTICAL NURSING THIS IS DONE THROUGH ADVOCACY AND PROVIDING PROFESSION EDUCATION FOR ITS MEMBERS  
(Grants \$ ) If this amount includes foreign grants, check here

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

**29**  
(Grants \$ ) If this amount includes foreign grants, check here

**30**  
(Grants \$ ) If this amount includes foreign grants, check here

**31** Other program services (describe in Schedule O)  
(Grants \$ ) If this amount includes foreign grants, check here

**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)

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, and deferred compensation	(e) Estimated amount of other compensation
See Additional Data Table				

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

Form 990-EZ (2013) Part V Other Information. Questions 33-45b regarding significant activities, changes, income, political expenditures, loans, and controlled entities.

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 No

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 "

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.

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 "

Table with 3 columns: (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 . . . . . 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 2014-10-09 Date SARAH J CARMODY EXECUTIVE DIRECTOR Type or print name and title

Paid Preparer Use Only Print/Type preparer's name: RENEE VILLANO CPA; Preparer's signature; Date: 2014-10-09; Check self-employed; PTIN: P00270347; Firm's name: SPARANO VINCELETTE & VILLANO CPA'S; Firm's EIN: 23-2299481; Firm's address: 1814 NEWPORT GAP PIKE, WILMINGTON, DE 198086122; Phone no: (302) 999-7300

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

# Additional Data

**Software ID:**

**Software Version:**

**EIN:** 51-0066729

**Name:** DELAWARE NURSES ASSOCIATION

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
LESLIE VERUCCIRNMSN PRESIDENT	000 00	0		
KAREN PANUNTO EDD RN APN PRESIDENT EL	000 00	0		
VICTORIA VARGA RN TREASURER	000 00	0		
ALANA KING RN SECRETARY	000 00	0		
SARAH J CARMODY EXECUTIVE DI	40 00	0		

**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 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](http://www.irs.gov/form990).**

OMB No 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization  
DELAWARE NURSES ASSOCIATION

**Employer identification number**

51-0066729

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	
FORM 990-EZ, PART II, LINE 24	MACHINERY AND EQUIPMENT 0 1,696 LESS ACCUMULATED DEPRECIATION 0 254 PNC POINTS 251 0 TOTAL 251 1,442
FORM 990-EZ, PART II, LINE 26	PNC POINTS 0 92
FORM 990-EZ, PART III	THE DELAWARE NURSES ASSOCIATION IS DECATED TO SERVING ITS MEMBERSHIP THROUGH IDENTIFYING , DEVELOPING, AND PROMOTING THE PROFESSION OF NURSING AS AN ART AND SCIENCE THE DELAWARE NURSES ASSOCIATION REPRESENTS THE INTEREST OF PROFESSIONAL NURSES IN THE STATE OF DELAWARE THE DELAWARE NURSES ASSOCIATION ALSO ADVOCATES FOR HEALTH CARE ISSUES THROUGH LEGISLATIV E CHANNELS AND REGULATORY ACTIVITY, RESULTING IN POSITIVE OUTCOMES FOR ALL DELAWAREANS
FORM 990-EZ, PART III, LINE 28	TO PROTECT THE HEALTH, SAFETY AND WELFARE OF DELAWARE'S CITIZENS BY ESTABLISHING RULES AND REGULATION FOR THE LICENSURE AND PRACTICE OF PROFESSIONAL AND PRACTICAL NURSING THIS IS DONE THROUGH ADVOCACY AND PROVIDING PROFESSION EDUCATION FOR ITS MEMBERS

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

**Depreciation and Amortization**  
 (Including Information on Listed Property)

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

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

Name(s) shown on return  
 DELAWARE NURSES ASSOCIATION

Business or activity to which this form relates  
 INDIRECT DEPRECIATION

**Identifying number**  
 51-0066729

**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	500,000
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	2,000,000
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 instructions)	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	254

**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	
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
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	
i Nonresidential real property			39 yrs	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	<b>Total.</b> 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	254
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.)**

24a 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)
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
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

**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)
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?
(a) Vehicle 1 (b) Vehicle 2 (c) Vehicle 3 (d) Vehicle 4 (e) Vehicle 5 (f) Vehicle 6
Yes No Yes No Yes No Yes No Yes No Yes No

**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?
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 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
44 Total. Add amounts in column (f) See the instructions for where to report

# TY 2013 Compensation Explanation

**Name:** DELAWARE NURSES ASSOCIATION

**EIN:** 51-0066729

Person Name	Explanation
LESLIE VERUCCIRNMSN	
KAREN PANUNTO EDD RN APN	
VICTORIA VARGA RN	
ALANA KING RN	
SARAH J CARMODY	