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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

Open to Public
Inspection

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.

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning **07/01/13**, and ending **06/30/14**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SERENITY ASSOCIATION	D Employer identification number 94-1692770
	Number and street (or P O box, if mail is not delivered to street address) 60 MEADOW DRIVE	Room/suite
	City or town, state or province, country, and ZIP or foreign postal code SAN RAFAEL CA 94903	E Telephone number 415-479-2098
		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)() (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

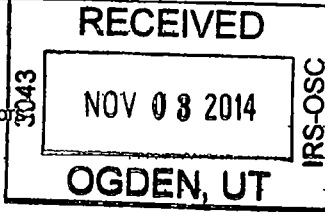
(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

▶ \$ 19,323

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

1	Contributions, gifts, grants, and similar amounts received	1	18,087
2	Program service revenue including government fees and contracts	2	884
3	Membership dues and assessments	3	180
4	Investment income	4	162
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	
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	
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	10
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	19,323
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	675
14	Occupancy, rent, utilities, and maintenance	14	902
15	Printing, publications, postage, and shipping	15	12,575
16	Other expenses (describe in Schedule O)	16	11,006
17	Total expenses. Add lines 10 through 16	17	25,158
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-5,835
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	253,782
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	247,947



ESTIMATED DATE 2014 NOV 04

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2013)

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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
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
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations Enter
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955
40b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I
40c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
40d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization
40e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T
41 List the states with which a copy of this return is filed None
42a The organization's books are in care of HOWARD LAZAR Telephone no 415-479-2098
60 MEADOW DRIVE
Located at SAN RAFAEL CA ZIP + 4 94903
42b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 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.
42c 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
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)

		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		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		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?		X
49b	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"

(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
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
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	<i>Howard D. Lazar</i> Signature of officer	10/23/14 Date
	HOWARD LAZAR Type or print name and title	PRESIDENT

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Gregory L. Call, CPA	<i>Gregory L. Call</i>	10/06/14		P00096190
	Firm's name ▶ Call & Metcalfe, CPA's	Firm's EIN ▶ 91-1753998		Phone no 415-892-9001	
	Firm's address ▶ 690 De Long Ave Ste 400 Novato, CA 94945				

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (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

SERENITY ASSOCIATION

Employer identification number

94 - 1692770

Part I Reason for Public Charity Status (All organizations must complete this part) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
 - a Type I
 - b Type II
 - c Type III—Functionally integrated
 - d Type III—Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	16,098	16,292	17,353	14,538	18,267	82,548
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	16,098	16,292	17,353	14,538	18,267	82,548
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						68,690
6 Public support. Subtract line 5 from line 4						13,858

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	16,098	16,292	17,353	14,538	18,267	82,548
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	704	363	227	170	162	1,626
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)					10	10
11 Total support. Add lines 7 through 10						84,184
12 Gross receipts from related activities, etc. (see instructions)					12	1,236

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	16.46%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	16.37%

- 16a 33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 17a 10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization
- b 10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II
If the organization fails to qualify under the tests listed below, please complete Part II)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information (See instructions).

Part II, Line 10 - Other Income Detail

REFUND \$ 10

Part II, Line 17a - 10% Facts and Circumstance Test - 2013

SEE ATTACHED

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.

OMB No 1545-0047

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

▶ 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.

Name of the organization

SERENITY ASSOCIATION

Employer identification number

94-1692770**Form 990-EZ, Part I, Line 8 - Other Revenue**

Description	Amount
STATE TAX REFUND	\$ 10
Total	\$ 10

Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	
STORAGE RENT	\$ 2,452
MISCELLANEOUS	\$ 192
PAYPAL FEES	\$ 360
PROPERTY TAX	\$ 6,003
WEBSITE MAINTENCE FEES	\$ 588
OTHER COSTS	\$ 90
CA FRANCHISE TAX	\$ 10
Non-investment Depreciation	\$ 1,311
Total	\$ 11,006

Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
Prepaid Expenses and Deferred Charges	\$ 245	\$ 245
EQUIPMENT & DEPRECIABLE ASSETS	\$ 27,544	\$ 28,833
Less Accumulated Depreciation	\$ 24,913	\$ 26,223
WEBSITE DESIGN	\$ 1,999	\$ 1,999
Less Accumulated Amortization	\$ 1,999	\$ 1,999

Name of the organization

SERENITY ASSOCIATION

Employer identification number

94-1692770

Total \$ 2,876 \$ 2,855

Form 990-EZ, Part II, Line 26 - Other Liabilities

Description	Beg. of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 43	\$ 29

Form 990-EZ, Part III, Line 28 - First Accomplishment

SERENITY ASSOCIATION HOLDS PERIODIC MEETINGS OF ITS MEMBERSHIP, OPEN TO THE PUBLIC, TO WORSHIP TOGETHER, AND TO STUDY THE PHILOSOPHY OF THE ORGANIZATION'S FOUNDER AND SPIRITUAL LEADER, RICHARD P. GOODWIN. SERENITY ASSOCIATION VOLUNTEERS ALSO CONTINUE WORKING TO COMPILE, TRANSCRIBE, ARCHIVE AND EDIT MR. GOODWIN'S TEACHING FOR EVENTUAL PUBLICATION.

Ten Percent Facts and Circumstances Test - 2013

Additional Information

Serenity Association has been recognized since 2001 as an organization that qualifies under Section 170(b)(1)(a)(vi) as a public charity by virtue of satisfying a ten percent facts and circumstances test. A letter from IRS Agent Janae R. Lemley, dated January 2, 2002, in response to letters from Serenity explaining its qualification under a facts and circumstances test confirms this status. Serenity filed its Form 8734 in 2001, and its public charity status was confirmed in the January 2, 2002 letter. We now review the factors that are set forth in the Regulations:

- 1. 10%-of-support limitation.** The Association's public support is well in excess of the 10% requirement. For 2013 the percentage is in excess of 16%.
- 2. Attraction of public support.** The Regulations provide that:

An organization must be so organized and operated as to attract new and additional public or governmental support on a continuous basis. An organization will be considered to meet this requirement if it maintains a continuous and bona fide program for solicitation of funds from the general public, community, or membership group involved, or if it carries on activities designed to attract support from governmental units or other organizations described in section 170(b)(1)(A)(i) through (vi). In determining whether an organization maintains a continuous and bona fide program for solicitation of funds from the general public or community, consideration will be given to whether the scope of its fundraising activities is reasonable in light of its charitable activities.

The Serenity Association is quite small. It currently requires only \$15,000 to \$20,000 a year to sustain its programs. Given its size, it is not necessary for the Association to be very aggressive in soliciting funds. Instead, the Association relies on donations from approximately ten to twenty unrelated donors a year. As the Regulation cited above provides, "the scope of its fundraising is reasonable in light of its charitable activities".

- 3. Percentage of financial support.** The Regulations provide that "the higher the percentage of support above the 10% requirement of subdivision (i) of this subparagraph from public or governmental sources, the lesser will be the burden of establishing the publicly supported nature of the organization through other factors described in this subparagraph...."

Public support of 16% is well in excess of the 10% floor. The Association expects this number to continue to remain stable or increase.

4. Sources of support. The Regulations provide that "the fact that an organization meets the requirement of subdivision (i) of this subparagraph through support from governmental units or directly or indirectly from a representative number of persons, rather than receiving almost all of its support from the members of a single family, will be taken into consideration in determining whether an organization is publicly supported".

The Association does not rely on, nor is it controlled by, any family or company. The Association's donors consist of a group of unrelated individuals who support the work and mission of the Association.

5. Representative governing body. The Regulations provide that " the fact that an organization has a governing body which represents the broad interests of the public, rather than the personal or private interests of a limited number of donors (or persons standing in a relationship to such donors which is described in section 4946(a)(1)(C) through (G)) will be taken into account in determining whether an organization is "publicly supported".

The Association's Board of Directors consists of individuals, unrelated to one another, who work and live in the San Francisco Bay Area community and who share a common interest in the education programs of the organization.

6. Availability of public facilities or services; public participation in programs and policies. The Regulations provide that:

(a) The fact that an organization is of the type which generally provides facilities or services directly for the benefit of the general public on a continuing basis (such as a museum or library which holds open its building and facilities to the public, a symphony orchestra which gives public performances, a conservation organization which provides educational services to the public through the distribution of educational materials, or an old age home which provides domiciliary or nursing services for members of the general public) will be considered evidence that such organization is "publicly supported".

(b) The fact that an organization is an educational or research institution which regularly publishes scholarly studies that are widely used by colleges and universities or by members of the general public will also be considered evidence that such organization is "publicly supported".

(c) Similarly, the following factors will also be considered evidence that an organization is "publicly supported":

(1) The participation in, or sponsorship of, the programs of the organization by members of the public having special knowledge or expertise, public officials, or civic or community leaders;

(2) The maintenance of a definitive program by an organization to accomplish its charitable work in the community, such as slum clearance or developing employment opportunities; and

(3) The receipt of a significant part of its funds from a public charity of governmental agency to which it is in some way held accountable as a condition of the grant, contract, or contribution.

The Association is a membership organization whose mission is to compile, archive, and publish the writings and works of the organization's founder and spiritual leader, Richard P. Goodwin. The Association is an educational organization open to any member of the public that wishes to participate. The current activities of the Association, which are open to the public, include the following:

1. Regular group meetings of the Association's membership to worship together and to study the philosophy of the organization's founder and spiritual leader, Richard P. Goodwin. The membership is open to anyone interested in the Association's work and mission.

2. Compiling, archiving, and publishing the philosophy and writings of Mr. Goodwin. Serenity has published Volumes 1 and 2 of *The Living Light Dialogue* which sets forth the teachings, known as The Living Light Philosophy, of Mr. Goodwin. The book is sold over the Internet and in bookstores.

3. Educating interested members of the public, through lectures and seminars, about the philosophy and teachings of Spiritualism, as embodied in the works of Mr. Goodwin.

Based on the foregoing, the Association satisfies the facts and circumstances test and qualifies as a public charity.

- Its public support percentage is well in excess of the 10% requirement.
- It is a small organization that receives support from a diverse group of unrelated donors.
- It is not controlled by any family, company, or group of families or companies.
- Its public programs are available to anyone, and its literature is available in bookstores and on the internet

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

SERENITY ASSOCIATION

Identifying number

94 - 1692770

Business or activity to which this form relates

Indirect Depreciation

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	

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	1,053
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		1,289	5.0	HY	200DB	258
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	1,311
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2013)

94-1692770

Federal Asset Report

FYE: 6/30/2014

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
5-year GDS Property:									
12	COMPUTER, PRINTER & HARD DRIVE	1/01/14	1,289			1,289	5 HY 200DB	0	258
			<u>1,289</u>			<u>1,289</u>		<u>0</u>	<u>258</u>
Prior MACRS:									
2	COMPUTER EQUIPMENT	1/01/01	4,204			4,204	5 HY 200DB	4,204	0
3	DVD PLAYER	1/01/01	634			634	5 HY 200DB	634	0
4	DVD PLAYER	1/01/02	564		X	395	5 HY 200DB	564	0
5	CASSETTE DECK	1/01/02	162		X	113	5 HY 200DB	162	0
7	EQUIPMENT	1/01/05	12,852			12,852	5 HY 200DB	12,852	0
8	PRINTER	1/01/06	134			134	5 HY 200DB	134	0
10	COMPUTER EQUIPMENT	1/01/11	8,624		X	2,484	5 HY 200DB	6,140	994
11	DUAL CASSETTE DECK	12/31/12	369		X	184	5 HY 200DB	221	59
			<u>27,543</u>			<u>21,000</u>		<u>24,911</u>	<u>1,053</u>
Other Depreciation:									
6	LAND	6/30/95	128,000			128,000	0 -- Land	0	0
	Total Other Depreciation		<u>128,000</u>			<u>128,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>128,000</u>			<u>128,000</u>		<u>0</u>	<u>0</u>
Amortization:									
9	WEBSITE	7/01/07	1,999			1,999	5 MOAmort	1,999	0
			<u>1,999</u>			<u>1,999</u>		<u>1,999</u>	<u>0</u>
	Grand Totals		158,831			152,288		26,910	1,311
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>158,831</u>			<u>152,288</u>		<u>26,910</u>	<u>1,311</u>

94-1692770

AMT Asset Report

FYE: 6/30/2014

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
2	COMPUTER EQUIPMENT	1/01/01	4,204			4,204	5 HY 150DB	4,204	0
3	DVD PLAYER	1/01/01	634			634	5 HY 150DB	634	0
4	DVD PLAYER	1/01/02	564		X	395	5 HY 200DB	564	0
5	CASSETTE DECK	1/01/02	162		X	113	5 HY 200DB	162	0
7	EQUIPMENT	1/01/05	12,852			12,852	5 HY 150DB	12,852	0
10	COMPUTER EQUIPMENT	1/01/11	8,624		X	2,484	5 HY 200DB	6,140	994
11	DUAL CASSETTE DECK	12/31/12	369		X	184	5 HY 200DB	221	59
			<u>27,409</u>			<u>20,866</u>		<u>24,777</u>	<u>1,053</u>
Other Depreciation:									
6	LAND	6/30/95	0			0	0 HY	0	0
8	PRINTER	1/01/06	0			0	0 HY	0	0
12	COMPUTER, PRINTER & HARD DRIVE	1/01/14	0			0	0 HY	0	0
	Total Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Grand Totals		27,409			20,866		24,777	1,053
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>27,409</u>			<u>20,866</u>		<u>24,777</u>	<u>1,053</u>

94-1692770

Bonus Depreciation Report

FYE: 6/30/2014

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
Activity: Form 990, Page 1								
4	DVD PLAYER	1/01/02	564		0	0	169	395
5	CASSETTE DECK	1/01/02	162		0	0	49	113
10	COMPUTER EQUIPMENT	1/01/11	8,624		0	0	6,140	2,484
11	DUAL CASSETTE DECK	12/31/12	369		0	0	185	184
	Form 990, Page 1		<u>9,719</u>		<u>0</u>	<u>0</u>	<u>6,543</u>	<u>3,176</u>
	Grand Total		<u>9,719</u>		<u>0</u>	<u>0</u>	<u>6,543</u>	<u>3,176</u>

94-1692770

Depreciation Adjustment Report

FYE: 6/30/2014

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<u>MACRS Adjustments:</u>						
Page 1	1	2	COMPUTER EQUIPMENT	0	0	0
Page 1	1	3	DVD PLAYER	0	0	0
Page 1	1	4	DVD PLAYER	0	0	0
Page 1	1	5	CASSETTE DECK	0	0	0
Page 1	1	7	EQUIPMENT	0	0	0
Page 1	1	10	COMPUTER EQUIPMENT	994	994	0
Page 1	1	11	DUAL CASSETTE DECK	59	59	0
				<u>1,053</u>	<u>1,053</u>	<u>0</u>

Federal Statements

Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
DUES	\$ 180
Total	\$ 180

Federal Statements

Form 990-EZ, Part II, Line 23 - Land and Buildings

Description	Beginning of Year	Accumulated Depreciation	End of Year	Accumulated Depreciation
LAND	\$ 128,000	\$	\$ 128,000	\$ 0
Total	\$ 128,000	\$ 0	\$ 128,000	\$ 0

1708 SERENITY ASSOCIATION
94-1692770
FYE: 6/30/2014

10/6/2014 9:33 AM

Federal Statements

Schedule A, Part II, Line 12

Description	Amount
PROGRAM SERVICES REVENUE	884
DUES	180
Taxable Interest on Savings and Temporary Cash Investments	162
STATE TAX REFUND	10
Total	<u>1,236</u>