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# 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

2014

Open to Public  
InspectionDepartment 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](http://www.irs.gov/form990).

<b>A For the 2014 calendar year, or tax year beginning</b>		<b>, 2014, and ending</b>	
<b>B</b>	<b>C Name of organization</b>		
<input type="checkbox"/> Check if applicable	KENTUCKY WIRELESS ASSOCIATION		
<input type="checkbox"/> Address change			
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return			
<input type="checkbox"/> Final return /terminated			
<input type="checkbox"/> Amended return			
<input type="checkbox"/> Application pending			
<b>D Employer identification number</b>		20-5736967	
<b>E Telephone number</b>		502-544-3898	
<b>F Group Exemption Number</b>		►	
<b>G Accounting Method</b>		<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►	
<b>I Website:</b>		► <a href="http://WWW.KENTUCKYWIRELESS.ORG">WWW.KENTUCKYWIRELESS.ORG</a>	
<b>J Tax-exempt status (check only one)</b>		<input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(6) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>K Form of organization</b>		<input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other	

► 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 ► \$ 52,378.

## 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	
		2	3
	2 Program service revenue including government fees and contracts	4	
	3 Membership dues and assessments	5a	
	4 Investment income	5b	
	5 a Gross amount from sale of assets other than inventory	5c	
	b Less cost or other basis and sales expenses		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		
	6 Gaming and fundraising events	6d	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	52,378.	
	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 exceed \$15,000)	19,885.	
	c Less direct expenses from gaming and fundraising events	6d	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	32,493.	
	7 a 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 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 32,493.	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10 16,535.	
	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	13 150.	
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16 1,791.	
	17 Total expenses. Add lines 10 through 16	17 18,476.	
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 14,017.	
	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 15,579.	
Net Assets	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 29,596.	

For Paperwork Reduction Act Notice, see the separate instructions.

BCA

Form 990-EZ (2014)

P 2



**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O 33  X

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) 34  X

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? 35a  X

b If "Yes", to line 35a, has the organization filed a Form 990-T for the year? If "No", provide an explanation in Schedule O 35b

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III 35c  X

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N 36  X

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a  0

b Did the organization file Form 1120-POL for this year? 37b

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? 38a  X

b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b

39 Section 501(c)(7) organizations Enter 39a

a Initiation fees and capital contributions included on line 9 39b

b Gross receipts, included on line 9, for public use of club facilities 39b

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► 40a , section 4912 ► 40a , section 4955 ► 40a

b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40b

c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 40b

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ► 40b

e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e  X

41 List the states with which a copy of this return is filed ► 41

42a The organization's books are in care of ► CRAIG THIEMAN Telephone no ► 502-544-3898  
Located at ► 1220 WINDING CREEK PLACE KY LOUISVILLE ZIP + 4 ► 40245- 42a  X

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 ► 42b   
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 42b  X

c At any time during the calendar year, did the organization maintain an office outside of the U S? If "Yes," enter the name of the foreign country ► 42c  X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a  X

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44b  X

c Did the organization receive any payments for indoor tanning services during the year? 44c  X

d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 44d

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a  X

45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) 45b  X

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

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

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If "Yes," was the related organization a section 527 organization?

49b		
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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 ►

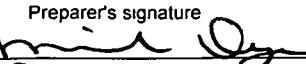
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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 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 CRAIG THIEMAN	Date 5-4-15			
	Type or print name and title PRESIDENT				
Paid Preparer Use Only	Print/Type preparer's name MICHAEL DYER	Preparer's signature 	Date 04/30/2015	Check <input type="checkbox"/> if self-employed	PTIN P00525178
	Firm's name ► TAX PROS USA LLC		Firm's EIN ► 20-5963588		
	Firm's address 12204 SHELBYVILLE ROAD LOUISVILLE KY 40243-		Phone no 502-254-2825		

May the IRS discuss this return with the preparer shown above? See instructions

<input type="checkbox"/> Yes	<input type="checkbox"/> No
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**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000

	(a) Event #1 GOLF EVENT (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts . . .	52,378 .		52,378 .
	2 Less Contributions . . .			
	3 Gross income (line 1 minus line 2) . . .	52,378 .		52,378 .
Direct Expenses	4 Cash prizes . . .	2,335 .		2,335 .
	5 Noncash prizes . . .	11,847 .		11,847 .
	6 Rent/facility costs . . .			
	7 Food and beverages . . .			
	8 Entertainment . . .	4,394 .		4,394 .
	9 Other direct expenses . . .	1,309 .		1,309 .
	10 Direct expense summary Add lines 4 through 9 in column (d) . . . . .			► 19,885 .
	11 Net income summary Subtract line 10 from line 3, column (d) . . . . .			► 32,493 .

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue . . .			
Direct Expenses	2 Cash prizes . . . .			
	3 Noncash prizes . . . .			
	4 Rent/facility costs . . . .			
	5 Other direct expenses . . . .			
	6 Volunteer labor . . .	<input type="checkbox"/> Yes 0.0% <input type="checkbox"/> No	<input type="checkbox"/> Yes 0.0% <input type="checkbox"/> No	<input type="checkbox"/> Yes 0.0% <input type="checkbox"/> No
	7 Direct expense summary Add lines 2 through 5 in column (d) . . . . .			►
	8 Net gaming income summary Subtract line 7 from line 1, column d . . . . .			►

9 Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

a Is the organization licensed to conduct 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 conduct gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in

a The organization's facility	13a	0.00 %
b An outside facility	13b	0.00 %

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 contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

16 Gaming manager information

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

Director/officer  Employee  Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

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

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\_\_\_\_\_

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

OMB No 1545-0047

**2014****Open to Public  
Inspection**

Name of the organization

KENTUCKY WIRELESS ASSOCIATION

Employer identification number

20-5736967

01 THE ASSOCIATION IS COMPRISED OF INDIVIDUALS AND COMPANIESINVOLVED IN WIRELESS NETWORKS IN KENTUCKY ALL REVENUE ANDEXPENSES, EXCEPT FOR CHARITABLE DONATIONS, ARE INCURRED FORTHE DEVELOPMENT AND PROMOTION OF THIS INDUSTRY02GRANTEE #1 LOUISVILLE METRO POLICE FOUNDATION982 EASTERN PARKWAY, LOUISVILLE, KY 40217NO RELATIONSHIP, AMOUNT DONATED \$1,000GRANTEE #2 DARE TO CARE5803 FERN VALLEY ROAD, LOUISVILLE, KY 40228NO RELATIONSHIP, AMOUNT DONATED \$5,000GRANTEE #3 ALS ASSOCIATION1170 OLD HENDERSON ROAD, SUITE 221, COLUMBUS, OH 43220NO RELATIONSHIP, AMOUNT DONATED \$3,000GRANTEE #4 SPECIAL OLYMPICS KY105 LAKEVIEW CT., FRANKFORT, KY 40601NO RELATIONSHIP, AMOUNT DONATED \$7,535INSURANCE \$1028, BANK CHARGES \$36, ANNUAL FEE TOKENTUCKY \$15, BOARD MEETING EXPENSES \$712TOTAL \$1,791

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

Schedule O (Form 990 or 990-EZ) (2014)