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## Short Form

## Return of Organization Exempt From Income Tax

OMB No 1545-1150

2014

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.

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

<b>A For the 2014 calendar year, or tax year beginning</b>		1/1	, 2014, and ending	12/31	, 2014
<b>B Check if applicable</b>		<b>C Name of organization</b>		<b>D Employer identification number</b>	
<input type="checkbox"/> Address change		Lawrence County Board of Realtors		25-6066320	
<input type="checkbox"/> Name change		Number and street (or P O box, if mail is not delivered to street address)		Room/suite	E Telephone number
<input type="checkbox"/> Initial return		P.O. Box 5402		724-498-5368	
<input type="checkbox"/> Final return/terminated		City or town, state or province, country, and ZIP or foreign postal code		F Group Exemption Number ►	
<input type="checkbox"/> Amended return		New Castle, PA 16105			
<input type="checkbox"/> Application pending					
<b>G Accounting Method</b>		<input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual   Other (specify) ►			
<b>I Website:</b> ► <a href="http://www.lcb.org">www.lcb.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			
<b>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 ► \$</b>					
<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>					
Revenue	1	Contributions, gifts, grants, and similar amounts received	5a	1	
	2	Program service revenue including government fees and contracts	5b	2	2328
	3	Membership dues and assessments	5c	3	11,246
	4	Investment income		4	1
	5a	Gross amount from sale of assets other than inventory	6a		
	b	Less: cost or other basis and sales expenses	6b	6b	3040
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	6c	6c	1106
	6	Gaming and fundraising events	6d		1934
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	7a		
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)	7b			
c	Less: direct expenses from gaming and fundraising events	7c			
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	7d			
7a	Gross sales of inventory, less returns and allowances	8			
b	Less: cost of goods sold	9		15,509	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)				
8	Other revenue (describe in Schedule O)				
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►				
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		3840
	13	Professional fees and other payments to independent contractors	13		
	14	Occupancy, rent, utilities, and maintenance	14		
	15	Printing, publications, postage, and shipping	15		11
	16	Other expenses (describe in Schedule O)	16		9472
	17	<b>Total expenses.</b> Add lines 10 through 16 ►	17		13,323
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18		
	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		29,885
	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		32,071

For Paperwork Reduction Act Notice, see the separate instructions.

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Form 990-EZ (2014)

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**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	28,160	22 23,811
23	Land and buildings		23
24	Other assets (describe in Schedule O)	1725	24 8260
25	<b>Total assets</b>	29,885	25 32,071
26	Total liabilities (describe in Schedule O)		26
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	29,885	27 32,071

**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? Professional Development for its member agencies

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 The body exists to provide professional development, legal protection and to ensure fair competition between its member agencies. Bi-monthly meetings are held and educational programs are presented for the members. Approximate attendance is 20 to 30 per meeting.

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

28a

29

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

29a

30

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

30a

31 Other program services (describe in Schedule O)

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

31a

32 **Total program service expenses** (add lines 28a through 31a)►  32**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
<b>Samuel Angelucci</b>				
President	1	0	0	0
Renee Dean				
Vice President	1	0	0	0
Joseph Carofino				
Treasurer	1	0	0	0
Barbara Taylor				
Secretary	1	0	0	0
Sherie Babb				
Immediate Past President	1	0	0	0
Tammy Romesburg				
Director	1	0	0	0
Patricia Wilson				
Director	1	0	0	0
Jeffrey Staph				
Director	1	0	0	0
Denise Johnson				
Director	1	0	0	0
Anita McKeever				
Affiliate Liasion	1	0	0	0
Amy Kunselman				
Association Executive	8	3840	0	0

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

	Yes	No
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	✓
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	✓
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	✓
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	✓
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	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a	37b	✓
b Did the organization file Form 1120-POL for this year?	38a	✓
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	
b If "Yes," complete Schedule L, Part II and enter the total amount involved	39a	
39 Section 501(c)(7) organizations Enter:	39b	
a Initiation fees and capital contributions included on line 9		
b 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	
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		
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		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		
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	✓
41 List the states with which a copy of this return is filed ►		
42a The organization's books are in care of ► Amy Kunkelman Telephone no. ► 724-658-4482 Located at ► 1435 Devil's Elbow Rd. New Castle, PA ZIP + 4 ► 16101-2707	42b	✓
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 ► See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42c	✓
c 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 ► 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	✓
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	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
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	✓
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)	45b	✓

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		✓

**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."		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ►

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

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

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	<i>Amy Kunselman</i>	Date <i>5/5/15</i>
	Signature of officer	
	Amy Kunselman Association Executive	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no	

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

**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

2014

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

► Attach to Form 990 or 990-EZ.

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**Name of the organization**

**Employer identification number**

Lawrence County Board of Realtors

25-6066320

**Part I Line 16 Other Expenses - \$9472**

**Holiday Party - \$1398; Bi-Monthly Meetings - \$970, Donations - \$1586; Office Operations - \$318; Legislative Breakfast - \$306;**

**Summer Picnic - \$474; Travel to state meetings - \$4240; Website - \$120; Education Seminars - \$60**

**Part II Line 24 Other Assets - Accounts Receivable**