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## Return of Organization Exempt From Income Tax

2014

Open to Public  
Inspection

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 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

A For the 2014 calendar year, or tax year beginning , 2014, and ending , 20

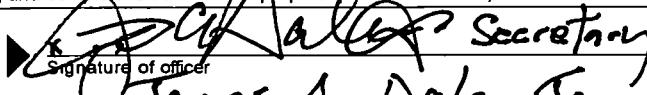
<b>B Check if applicable</b>		C Name of organization AEOLIAN LODGE #51 INDEPENDENT ORDER OF ODDFELLOWS				D Employer identification number 61-0737278	
Address change		Doing business as				E Telephone number (270) 842-3566	
Name change		Number and street (or P O box if mail is not delivered to street address)		Room/suite		G Gross receipts \$ 48,821.	
Initial return		710 COLLEGE STREET				H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> X No	
Final return/terminated return		City or town, state or province, country, and ZIP or foreign postal code		BOWLING GREEN, KY 42101		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> X No	
Amended return		F Name and address of principal officer EARL DENNEY 710 COLLEGE STREET BOWLING GREEN, KY 42101				If "No," attach a list (see instructions)	
Application pending		I Tax-exempt status 501(c)(3) <input checked="" type="checkbox"/> X 501(c)(8) <input type="checkbox"/> (insert no) 4947(a)(1) or 527				H(c) Group exemption number ► 0028	
J Website: ► N/A							
K Form of organization X Corporation Trust Association Other ►		L Year of formation 1959				M State of legal domicile KY	

## Part I Summary

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities THE AEOLIAN LODGE #51 WAS ORGANIZED TO IMPROVE AND ENHANCE THE CHARACTER OF MAN. DEATH BENEFITS ARE PROVIDED TO WIDOWS AND CHILDREN OF MEMBERS.		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
<b>Revenue</b>	3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3	11.
	4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4	11.
<b>Expenses</b>	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a) . . . . .	5	0
	6 Total number of volunteers (estimate if necessary) . . . . .	6	0
<b>Net Assets or Fund Balances</b>	7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a	0
	b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b	0
		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h) . . . . .	3,199.	3,152.
	9 Program service revenue (Part VIII, line 2g) . . . . .	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	16,438.	23,014.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	247.	251.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	19,884.	26,417.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	0	546.
	14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	1,400.	1,550.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) . . . . .	2,540.	1,450.
	16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ► 0		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24) MAY 21 2015 . . . . .	9,715.	18,894.
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .	13,655.	22,440.
	19 Revenue less expenses Subtract line 18 from line 12 . . . . .	6,229.	3,977.
		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16) . . . . .	523,997.	538,367.
	21 Total liabilities (Part X, line 26) . . . . .	0	0
	22 Net assets or fund balances Subtract line 21 from line 20. . . . .	523,997.	538,367.

## Part II Signature Block

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

<b>Sign Here</b>	►  Secretary	Date x 5-12-15
	►  James A. Dale, Jr. Secretary	
Type or print name and title		

<b>Paid Preparer Use Only</b>	Print/Type preparer's name JESSICA FREEMAN	Preparer's signature <i>Jessica Freeman, CPA</i>	Date 5/8/15	Check <input type="checkbox"/> if self-employed	PTIN P01261457
	Firm's name ► BKD, LLP			Firm's EIN ► 44-0160260	
	Firm's address ► 360 E 8TH AVE STE 201 PO BOX 1196 BOWLING GREEN, KY 42102-1196			Phone no 270-781-0111	

May the IRS discuss this return with the preparer shown above? (see instructions) X Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2014)

### Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

**1 Briefly describe the organization's mission**

THE AEOLIAN LODGE #51 WAS ORGANIZED TO IMPROVE AND ENHANCE THE CHARACTER OF MAN. DEATH BENEFITS ARE PROVIDED TO WIDOWS AND CHILDREN OF MEMBERS.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

If "Yes," describe these changes on Schedule Q.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a (Code ) (Expenses \$ 10,355 including grants of \$ 546. ) (Revenue \$ 23,265 )**

DEATH BENEFITS ARE PROVIDED TO SURVIVING SPOUSES AND CHILDREN OF MEMBERS.

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )**

**4d Other program services (Describe in Schedule O )**

(Expenses \$ **including grants of \$** ) (Revenue \$ )

**4e Total program service expenses ► 10,355.**

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.	1	X
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	3	X
4	<b>Section 501(c)(3) organizations.</b> 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.	4	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.	5	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.	6	X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.	7	X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.	8	X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.	9	X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V.	10	X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	11a	X
b	Did the organization report an amount for investments-other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.	11b	X
c	Did the organization report an amount for investments-program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.	11c	X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.	11d	X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	11e	X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.	11f	X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.	12a	X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.	12b	X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.	13	X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV.	14b	X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV.	15	X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.	16	X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions).	17	X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.	18	X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.	19	X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.	20a	X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II. . . . .	21	X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III. . . . .	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a. . . . .	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	24d	
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	25a	
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	25b	
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II . . . . .	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III. . . . .	27	X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)	28a	X
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	28b	X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	28c	X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV. . . . .	29	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M. . . . .	30	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	31	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I. . . . .	32	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	33	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I . . . . .	34	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	35a	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	35b	
b	If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2 . . . . .	36	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	37	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI. . . . .	38	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .		

Part V Statements Regarding Other IRS Filings and Tax Compliance		
Check if Schedule O contains a response or note to any line in this Part V		
	Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	2
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	
4a 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)?	4a	X
b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	5a	X
c If "Yes," did the organization file Form 8886-T?	5b	X
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	5c	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6a	X
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>	6b	
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	X
<b>9 Sponsoring organizations maintaining donor advised funds.</b>	9a	X
a Did the sponsoring organization make any taxable distributions under section 4966?	9b	X
<b>10 Section 501(c)(7) organizations.</b> Enter		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11 Section 501(c)(12) organizations.</b> Enter		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
<b>14a Did the organization receive any payments for indoor tanning services during the tax year?</b>	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI . . . . .

### Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . .	1a	11
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1b	Enter the number of voting members included in line 1a, above, who are independent . . . . .	1b	11
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . .	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	5	X
6	Did the organization have members or stockholders? . . . . .	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	8a	X
a	The governing body? . . . . .	8b	
b	Each committee with authority to act on behalf of the governing body? . . . . .	9	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . . . .	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	11a	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990	12a	X
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	12b	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	12c	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	13	X
13	Did the organization have a written whistleblower policy? . . . . .	14	X
14	Did the organization have a written document retention and destruction policy? . . . . .	15a	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15b	
a	The organization's CEO, Executive Director, or top management official . . . . .	16a	X
b	Other officers or key employees of the organization . . . . .	16b	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

### Section C. Disclosure

- List the states with which a copy of this Form 990 is required to be filed ► KY, \_\_\_\_\_
- Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply  
 Own website    Another's website    Upon request    Other (explain in Schedule O)
- Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- State the name, address, and telephone number of the person who possesses the organization's books and records ►

JAMES DALE, JR. 513 E 10TH AVE BOWLING GREEN, KY 42102

270-782-8585

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII. . . . .

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

• List all of the organization's **current** key employees, if any See instructions for definition of "key employee"

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated	Former		
(1) STEVE WILLOUGHBY DIRECTOR/ENDOWMENT	3.00		X						0	0
(2) JOE LOWE PART YEAR NOBLE GRAND	3.00		X						0	0
(3) JIM DALE SECRETARY	3.00		X						0	0
(4) EDWARD GANN TREASURER	3.00		X						50.	0
(5) WAYNE HAMAN PART YEAR VICE GRAND	3.00		X						0	0
(6) JAMES SANDERS DIRECTOR/ENDOWMENT	3.00		X						1,250.	0
(7) JACK DONELSEN PAST NOBLE GRAND	3.00		X						0	0
(8) JOE GENTRY DIRECTOR/ENDOWMENT	3.00		X						50.	0
(9) LARRY FLOWERS DIRECTOR/ENDOWMENT	3.00		X						50.	0
(10) SAM FLENER DIRECTOR/ENDOWMENT	3.00		X						50.	0
(11) MARK FLENER PART YEAR VICE GRAND/NOBLE	3.00		X						0	0
(12)										
(13)										
(14)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

---

**1b Sub-total**

1,450. 0 0

**c Total from continuation sheets to Part VII, Section A**

0 0 0

**d Total (add lines 1b and 1c)**

1,450. 0 0

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 0

	Yes	No
3		X
4		X
5		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

year	(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 0

1980-81

## Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. 

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . . . .	1a				
	b Membership dues . . . . .	1b	2,484			
	c Fundraising events . . . . .	1c				
	d Related organizations . . . . .	1d				
	e Government grants (contributions) . . . . .	1e				
	f All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f	668			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f . . . . . ►		3,152			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue . . . . .					
	g Total. Add lines 2a-2f . . . . . ►		0			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . . ►		13,456	13,456.		
	4 Income from investment of tax-exempt bond proceeds . . . . . ►		0			
	5 Royalties . . . . . ►		0			
	6a Gross rents . . . . .	(i) Real				
	b Less rental expenses . . . . .	(ii) Personal				
	c Rental income or (loss) . . . . .					
	d Net rental income or (loss) . . . . . ►		0			
	7a Gross amount from sales of assets other than inventory . . . . .	(i) Securities				
b Less cost or other basis and sales expenses . . . . .	(ii) Other					
c Gain or (loss) . . . . .	31,962					
d Net gain or (loss) . . . . . ►	22,404.					
e	9,558					
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . a						
b Less direct expenses . . . . . b						
c Net income or (loss) from fundraising events . . . . . ►		0				
9a Gross income from gaming activities See Part IV, line 19 . . . . . a						
b Less direct expenses . . . . . b						
c Net income or (loss) from gaming activities . . . . . ►		0				
10a Gross sales of inventory, less returns and allowances . . . . . a						
b Less cost of goods sold . . . . . b						
c Net income or (loss) from sales of inventory . . . . . ►		0				
Miscellaneous Revenue	Business Code					
11a MISCELLANEOUS INCOME	900099	251	251.			
b						
c						
d All other revenue . . . . .						
e Total. Add lines 11a-11d . . . . . ►		251.				
12 Total revenue. See instructions . . . . . ►		26,417	23,265			

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21 . . . . .	546.	546.		
2 Grants and other assistance to domestic individuals See Part IV, line 22 . . . . .	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16 . . . . .	0			
4 Benefits paid to or for members ATCH. 1 . . . . .	1,550.	1,550.		
5 Compensation of current officers, directors, trustees, and key employees . . . . .	1,450.		1,450.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7 Other salaries and wages . . . . .	0			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0			
9 Other employee benefits . . . . .	0			
10 Payroll taxes . . . . .	0			
11 Fees for services (non-employees).				
a Management . . . . .	0			
b Legal . . . . .	0			
c Accounting . . . . .	7,850.		7,850.	
d Lobbying . . . . .	0			
e Professional fundraising services See Part IV, line 17. . . . .	0			
f Investment management fees . . . . .	2,721.		2,721.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .	0			
12 Advertising and promotion . . . . .	100.	100.		
13 Office expenses . . . . .	1,567.	1,567.		
14 Information technology . . . . .	0			
15 Royalties . . . . .	0			
16 Occupancy . . . . .	0			
17 Travel . . . . .	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	1,650.	1,650.		
20 Interest . . . . .	0			
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	329.	329.		
23 Insurance . . . . .	882.	882.		
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a FOOD AND ENTERTAINMENT . . . . .	445.	445.		
b CHRISTMAS EXPENSE . . . . .	750.	750.		
c PAYMENTS TO GRAND LODGE . . . . .	1,982.	1,982.		
d FOREIGN TAXES . . . . .	64.		64.	
e All other expenses . . . . .	554.	554.		
25 Total functional expenses. Add lines 1 through 24e	22,440.	10,355.	12,085.	
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .	0			

Part X **Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X . . . . .

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing . . . . .	87,651.	1	88,940.
	2 Savings and temporary cash investments . . . . .	76,945.	2	77,396.
	3 Pledges and grants receivable, net . . . . .	0	3	0
	4 Accounts receivable, net . . . . .	0	4	0
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .	0	6	0
	7 Notes and loans receivable, net . . . . .	16,904.	7	0
	8 Inventories for sale or use . . . . .	0	8	0
	9 Prepaid expenses and deferred charges . . . . .	0	9	0
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	7,390.	
	b Less accumulated depreciation . . . . .	10b	7,390.	329. 10c
	11 Investments - publicly traded securities . . . . .	ATCH 2	342,168.	11 372,031.
	12 Investments - other securities See Part IV, line 11 . . . . .	0	12	0
	13 Investments - program-related See Part IV, line 11 . . . . .	0	13	0
	14 Intangible assets . . . . .	0	14	0
	15 Other assets See Part IV, line 11 . . . . .	0	15	0
	16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	523,997.	16	538,367.
Liabilities	17 Accounts payable and accrued expenses . . . . .	0	17	0
	18 Grants payable . . . . .	0	18	0
	19 Deferred revenue . . . . .	0	19	0
	20 Tax-exempt bond liabilities . . . . .	0	20	0
	21 Escrow or custodial account liability Complete Part IV of Schedule D . . . . .	0	21	0
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties . . . . .	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties . . . . .	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D . . . . .	0	25	0
	26 <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	0	26	0
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/></b> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets . . . . .	27		
	28 Temporarily restricted net assets . . . . .	28		
	29 Permanently restricted net assets . . . . .	29		
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/></b> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds . . . . .	0	30	0
	31 Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	31	0
	32 Retained earnings, endowment, accumulated income, or other funds <sup>ATCH 3</sup>	523,997.	32	538,367.
	33 <b>Total net assets or fund balances</b> . . . . .	523,997.	33	538,367.
	34 <b>Total liabilities and net assets/fund balances</b> . . . . .	523,997.	34	538,367.

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	26,417.
2 Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	22,440.
3 Revenue less expenses Subtract line 2 from line 1 . . . . .	3	3,977.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	523,997.
5 Net unrealized gains (losses) on investments . . . . .	5	10,393.
6 Donated services and use of facilities . . . . .	6	0
7 Investment expenses . . . . .	7	0
8 Prior period adjustments . . . . .	8	0
9 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9	0
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . .	10	538,367.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
2b Were the organization's financial statements audited by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . . b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3a	X
	3b	

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**► Complete if the organization answered "Yes" to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Information about Schedule D (Form 990) 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

AEOLIAN LODGE #51 INDEPENDENT ORDER OF

Employer identification number

ODDFELLOWS

61-0737278

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .	<input type="checkbox"/>	Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .	<input type="checkbox"/>	Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year		<b>Held at the End of the Tax Year</b>
a Total number of conservation easements . . . . .	<b>2a</b>	
b Total acreage restricted by conservation easements . . . . .	<b>2b</b>	
c Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>	
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► -----		
4 Number of states where property subject to conservation easement is located ► -----		
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/>	Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► -----		
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ -----		
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/>	Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements		

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items	
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
(i) Revenue included in Form 990, Part VIII, line 1 . . . . .	► \$ -----
(ii) Assets included in Form 990, Part X . . . . .	► \$ -----
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items.	
a Revenue included in Form 990, Part VIII, line 1 . . . . .	► \$ -----
b Assets included in Form 990, Part X . . . . .	► \$ -----

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

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Schedule D (Form 990) 2014

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

<input type="checkbox"/> a	Public exhibition	<input type="checkbox"/> d	Loan or exchange programs
<input type="checkbox"/> b	Scholarly research	<input type="checkbox"/> e	Other _____
<input type="checkbox"/> c	Preservation for future generations		

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . . .  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. . . . .

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance . . . . .	297,347.	275,181.	261,698.	255,239.	248,216.
b Contributions . . . . .					
c Net investment earnings, gains, and losses . . . . .	8,444.	32,516.	17,668.	10,103.	14,023.
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .	12,000.	9,010.	2,500.		5,000.
f Administrative expenses . . . . .	1,465.	1,340.	1,685.	3,644.	2,000.
g End of year balance . . . . .	292,326.	297,347.	275,181.	261,698.	255,239.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ► %

b Permanent endowment ► 100.0000 %

c Temporarily restricted endowment ► %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

Yes  No

3a(i)  X

3a(ii)  X

3b

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

4 Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .				
b Buildings . . . . .				
c Leasehold improvements . . . . .				
d Equipment . . . . .		201.	201.	
e Other . . . . .		7,390.	7,390.	

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) ) . . . . . ►

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other . . . . .		
(A) . . . . .		
(B) . . . . .		
(C) . . . . .		
(D) . . . . .		
(E) . . . . .		
(F) . . . . .		
(G) . . . . .		
(H) . . . . .		
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 12 ) ►</b>		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) . . . . .		
(2) . . . . .		
(3) . . . . .		
(4) . . . . .		
(5) . . . . .		
(6) . . . . .		
(7) . . . . .		
(8) . . . . .		
(9) . . . . .		
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 13 ) ►</b>		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) . . . . .	
(2) . . . . .	
(3) . . . . .	
(4) . . . . .	
(5) . . . . .	
(6) . . . . .	
(7) . . . . .	
(8) . . . . .	
(9) . . . . .	
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 15 ) . . . . . ►</b>	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes . . . . .	
(2) . . . . .	
(3) . . . . .	
(4) . . . . .	
(5) . . . . .	
(6) . . . . .	
(7) . . . . .	
(8) . . . . .	
(9) . . . . .	
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 25 ) ►</b>	

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1 Total revenue, gains, and other support per audited financial statements	1	
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a Net unrealized gains (losses) on investments	2a	
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIII)	2d	
e Add lines 2a through 2d	2e	
3 Subtract line 2e from line 1	3	
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIII)	4b	
c Add lines 4a and 4b	4c	
5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1 Total expenses and losses per audited financial statements	1	
2 Amounts included on line 1 but not on Form 990, Part IX, line 25		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIII)	2d	
e Add lines 2a through 2d	2e	
3 Subtract line 2e from line 1	3	
4 Amounts included on Form 990, Part IX, line 25, but not on line 1		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIII)	4b	
c Add lines 4a and 4b	4c	
5 Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

SCHEDULE D, PART V, LINE 4INTENDED USE OF ENDOWMENT FUNDTHE INTENDED USE OF THE S. J. MARTIN ENDOWMENT FUND IS TO ASSIST INPROVIDING BENEFITS TO SURVIVING SPOUSES & CHILDREN OF DECEASED MEMBERS.

**Part XIII. Supplemental Information (continued)**

**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.

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization  
ODDFELLOWS

AEOLIAN LODGE #51 INDEPENDENT ORDER OF

Employer identification number  
61-0737278

FORM 990, PART VI, SECTION B, LINE 11

FORM 990 REVIEW PROCESS

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A COPY OF THE ORGANIZATION'S FORM 990 IS REVIEWED BY THE SECRETARY OF THE  
BOARD PRIOR TO FILING.

FORM 990, PART VI, SECTION C, LINE 19

PUBLIC INSPECTION

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FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

ATTACHMENT 1

FORM 990, PART IX - BENEFITS PAID TO OR FOR MEMBERS

DEATH BENEFITS	1,550.
<b>TOTALS</b>	<b>1,550.</b>

ATTACHMENT 2

FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>COST OR FMV</u>
EDWARD D JONES INVESTMENTS	221,085.	FMV
WELLS FARGO INVESTMENTS	150,946.	FMV
<b>TOTALS</b>	<b>372,031.</b>	

Name of the organization	AEOLIAN LODGE #51 INDEPENDENT ORDER OF ODDFELLOWS	Employer identification number
		61-0737278

ATTACHMENT 3FORM 990, PART X - OTHER FUNDS

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
WIDOWS AND ORPHANS FUND	48,135.
MARTIN UNRESTRICTED FUND	292,326.
BUILDING TRUST FUND	161,480.
GENERAL FUND	36,426.
<b>TOTALS</b>	<b><u>538,367.</u></b>

**SCHEDULE D**  
**(Form 1041)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

OMB No 1545-0092

► Attach to Form 1041, Form 5227, or Form 990-T.  
► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.  
► Information about Schedule D and its separate instructions is at [www.irs.gov/form1041](http://www.irs.gov/form1041).

**2014**

Name of estate or trust  
ODDFELLOWS

AEOLIAN LODGE #51 INDEPENDENT ORDER OF

Employer identification number  
61-0737278

**Note: Form 5227 filers need to complete only Parts I and II.**

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below

This form may be easier to complete if you round off cents to whole dollars

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
2 Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	815.	705.		110.
3 Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
4 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 . . . . .			4	
5 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts . . . . .			5	
6 Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2013 Capital Loss Carryover Worksheet . . . . .			6 ( )	
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h) Enter here and on line 17, column (3) on the back . . . . . ►			7	110.

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below

This form may be easier to complete if you round off cents to whole dollars

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
9 Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	24,344.	21,699.		2,645.
10 Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
LONG-TERM CAPITAL GAIN DIVIDENDS				6,803.
11 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 . . . . .			11	
12 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. . . . .			12	
13 Capital gain distributions. . . . .			13	
14 Gain from Form 4797, Part I. . . . .			14	
15 Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2013 Capital Loss Carryover Worksheet . . . . .			15 ( )	
16 Net long-term capital gain or (loss). Combine lines 8a through 15 in column (h) Enter here and on line 18a, column (3) on the back . . . . . ►			16	9,448.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

JSA  
4F12101000

Schedule D (Form 1041) 2014

<b>Part III Summary of Parts I and II</b>		<b>(1) Beneficiaries' (see instr.)</b>	<b>(2) Estate's or trust's</b>	<b>(3) Total</b>
<b>17</b>	<b>Net short-term gain or (loss)</b>	<b>17</b>		<b>110.</b>
<b>18</b>	<b>Net long-term gain or (loss):</b>			
a	Total for year	<b>18a</b>		<b>9,448.</b>
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	<b>18b</b>		
c	28% rate gain	<b>18c</b>		
<b>19</b>	<b>Total net gain or (loss). Combine lines 17 and 18a.</b>	<b>19</b>		<b>9,558.</b>

**Note:** If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and do not complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the Capital Loss Carryover Worksheet, as necessary.

#### Part IV Capital Loss Limitation

20	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of	<b>20</b>	( )
a	The loss on line 19, column (3) or b \$3,000		

**Note:** If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the Capital Loss Carryover Worksheet in the instructions to figure your capital loss carryover.

#### Part V Tax Computation Using Maximum Capital Gains Rates

**Form 1041 filers.** Complete this part only if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

**Caution:** Skip this part and complete the Schedule D Tax Worksheet in the instructions if

- Either line 18b, col (2) or line 18c, col (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero

**Form 990-T trusts.** Complete this part only if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the Schedule D Tax Worksheet in the instructions if either line 18b, col (2) or line 18c, col (2) is more than zero.

21	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34).	<b>21</b>		
22	Enter the smaller of line 18a or 19 in column (2) but not less than zero.	<b>22</b>		
23	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T).	<b>23</b>		
24	Add lines 22 and 23.	<b>24</b>		
25	If the estate or trust is filing Form 4952, enter the amount from line 4g, otherwise, enter -0.	<b>25</b>		
26	Subtract line 25 from line 24. If zero or less, enter -0.	<b>26</b>		
27	Subtract line 26 from line 21. If zero or less, enter -0.	<b>27</b>		
28	Enter the smaller of the amount on line 21 or \$2,500.	<b>28</b>		
29	Enter the smaller of the amount on line 27 or line 28.	<b>29</b>		
30	Subtract line 29 from line 28. If zero or less, enter -0. This amount is taxed at 0%.	<b>30</b>		
31	Enter the smaller of line 21 or line 26.	<b>31</b>		
32	Subtract line 30 from line 26.	<b>32</b>		
33	Enter the smaller of line 21 or \$12,150.	<b>33</b>		
34	Add lines 27 and 30.	<b>34</b>		
35	Subtract line 34 from line 33. If zero or less, enter -0.	<b>35</b>		
36	Enter the smaller of line 32 or line 35.	<b>36</b>		
37	Multiply line 36 by 15%.	<b>37</b>		
38	Enter the amount from line 31.	<b>38</b>		
39	Add lines 30 and 36.	<b>39</b>		
40	Subtract line 39 from line 38. If zero or less, enter -0.	<b>40</b>		
41	Multiply line 40 by 20%.	<b>41</b>		
42	Figure the tax on the amount on line 27. Use the 2014 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041).	<b>42</b>		
43	Add lines 37, 41, and 42.	<b>43</b>		
44	Figure the tax on the amount on line 21. Use the 2014 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041).	<b>44</b>		
45	<b>Tax on all taxable income.</b> Enter the smaller of line 43 or line 44 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36).	<b>45</b>		

Department of the Treasury  
Internal Revenue Service

**Name(s) shown on return**

Name(s) shown on label:

► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule

► File with your Schedule D to list your transactions for lines 1B, 2, 3, 3B, 5, and 10 of Schedule D.

AEOLIAN LODGE #51 INDEPENDENT ORDER OF

**Social security number or taxpayer identification number**

61-0737278

*Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).*

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are short-term. For long-term transactions, see page 2.

**Note.** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a, you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.**

(A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)  
 (B) Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS  
 (C) Short-term transactions not reported to you on Form 1099-B

**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►

815. 705.

110.

**Note.** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**For Paperwork Reduction Act Notice, see your tax return instructions.**  
JSA

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Form 8949 (2014)

Name(s) shown on return Name and SSN or taxpayer identification no. not required if shown on other side

**Social security number or taxpayer identification number**

AEOLIAN LODGE #51 INDEPENDENT ORDER OF

61-0737278

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

**Part II** Long-Term. Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note.** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a, you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

(D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)  
 (E) Long-term transactions reported on Form(s) 1099-B showing basis was not reported to the IRS  
 (F) Long-term transactions not reported to you on Form 1099-B

**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if **Box D** above is checked), line 9 (if **Box E** above is checked), or line 10 (if **Box F** above is checked) ►

24,344. 21,699.

2,645.

**Note.** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Depreciation and Amortization  
(Including Information on Listed Property)

2014

Attachment  
Sequence No 179Department of the Treasury  
Internal Revenue Service (99)► Attach to your tax return.  
► Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return

AEOLIAN LODGE #51 INDEPENDENT ORDER OF

Business or activity to which this form relates

## GENERAL 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	
2 Total cost of section 179 property placed in service (see instructions) . . . . .	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	3	
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0- . . . . .	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions . . . . .	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property Enter the amount from line 29 . . . . .	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 . . . . .	8	
9 Tentative deduction Enter the smaller of line 5 or line 8 . . . . .	9	
10 Carryover of disallowed deduction from line 13 of your 2013 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 2015 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 2014 . . . . .	17	329.
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 . . . . . ►		

## Section B - Assets Placed in Service During 2014 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			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

## Section C - Assets Placed in Service During 2014 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	329.
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 aircraft, 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) . . . . . **25**

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

		%						
		%						
		%						

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

		%			S/L -			
		%			S/L -			
		%			S/L -			

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

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

**Section B - Information on Use of Vehicles**

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

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

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

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

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> 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 2014 tax year (see instructions)


**43** Amortization of costs that began before your 2014 tax year . . . . . **43**

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

**AEOLIAN LODGE #51 ILLINOIS**

סימן 1

## GENERAL DEPRECIATION

## Listed Property

MEMORANDUM

### Assets Retired