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# Return of Organization Exempt From Income Tax

**2014**

**Open to Public Inspection**

Department 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 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</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> <b>Modesto A. Gomez, Inc.</b> Doing business as		<b>D Employer identification number</b> <b>74-2313817</b>
	Number and street (or P O box if mail is not delivered to street address)	Room/suite	<b>E Telephone number</b> <b>915 629-2079</b>
	<b>8961 Ankerson</b> City or town, state or province, country, and ZIP or foreign postal code <b>El Paso, Texas 79904</b>		<b>G Gross receipts \$</b>

**I Tax-exempt status**  501(c)(3)  501(c) ( ) ◀ (insert no )  4947(a)(1) or  527

**J Website:** ▶ **www.magi-inc.org**

**K Form of organization**  Corporation  Trust  Association  Other ▶ **L Year of formation** **1981** **M State of legal domicile** **Tx**

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities: **To enhance the quality of life in the community through entrepreneurial development & strategic alliances our charitable activities focus on creating jobs & training opportunities for people with obstacles for employment. A social enterprise model is used to accomplish this goal.**

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>4</b>
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>4</b>
<b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<b>5</b>	<b>0</b>
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>4</b>
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	

		Prior Year	Current Year
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)		
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>537801</b>	<b>457666</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>241431</b>	<b>34739</b>
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		<b>779232</b>	<b>492405</b>

<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>194319</b>	<b>347732</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>300272</b>	<b>175920</b>	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		<b>494591</b>	<b>523652</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12		<b>284641</b>	<b>-31247</b>

		Beginning of Current Year	End of Year
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>987697</b>	<b>1002418</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>1124105</b>	<b>1170073</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>-136408</b>	<b>-167655</b>

**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.

**Sign Here**

Signature of officer: *[Signature]* Date: \_\_\_\_\_

Type or print name and title: **HERRY GAONDO** **TREASURER & SECRETARY** **13 MAY 2015**

**Paid Preparer Use Only**

Print/Type preparer's name: **Moises Rodriguez Jr.** Preparer's signature: *[Signature]* Date: **5/13/15** Check  if self-employed PTIN: **P01476031**

Firm's name ▶ **Moises Rodriguez Jr. OPA** Firm's EIN ▶ **46-1328229**

Firm's address ▶ **117 S. Glenwood El Paso, Texas 79905** Phone no **915 778-4554**

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

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**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:  
To enhance the quality of life in the community through entrepreneurial development & strategic alliances our charitable activities focus on creating jobs & training opportunities for people with obstacles to employment. In order to create jobs for these individuals Modesto A. Gomez, Inc. uses a social empowerment model which empowers disenfranchised individuals through employment and and actually creates & invests wealth into the community.
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
 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?  Yes  No  
 If "Yes," describe these changes on Schedule O.
- 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 \$ 1040150 including grants of \$ \_\_\_\_\_) (Revenue \$ 1183287)  
Modesto A. Gomez, Inc. conducts three Bingo sessions per week (156) total. Proceeds from Bingo sessions helps Modesto A Gomez, Inc. fulfill the Company's mission by enhancing the quality of life of those in need.

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**4b** (Code: \_\_\_\_\_) (Expenses \$ 248278 including grants of \$ \_\_\_\_\_) (Revenue \$ 138889)  
Modesto A. Gomez, Inc. provides low income housing in supporting the company's goals & mission of supporting individuals to improve their lives through an entrepreneurial role, while at the same time empowering these individuals while reinvesting wealth into the community apartment rentals provided.

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**4c** (Code: \_\_\_\_\_) (Expenses \$ 323841 including grants of \$ \_\_\_\_\_) (Revenue \$ 438285)  
Eden assisted living offers quality of life to elderly individuals while at the same time providing our caregivers the learning they need to enhance their knowledge & skills as they progress in their careers in a field of home & health care.

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**4d** Other program services (Describe in Schedule O.)  
 (Expenses \$ 0 including grants of \$ \_\_\_\_\_) (Revenue \$ 19381)

**4e** Total program service expenses **▶** 1612269

**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 . . . . .	✓	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .		✓
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 . . . . .		✓
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 . . . . .		✓
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 . . . . .		✓
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 . . . . .		✓
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 . . . . .		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		✓
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 . . . . .		✓
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 . . . . .		✓
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 . . . . .	✓	
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 . . . . .		✓
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 . . . . .		✓
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 . . . . .		✓
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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 . . . . .		✓
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .		✓
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 . . . . .		✓
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		✓
14a	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		✓
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. . . . .		✓
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 . . . . .		✓
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. . . . .		✓
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) . . . . .		✓
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 . . . . .		✓
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 . . . . .	✓	
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		✓
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		✓

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

	Yes	No
<b>21</b> 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? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .		✓
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .		✓
<b>23</b> 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? <i>If "Yes," complete Schedule J</i> . . . . .		✓
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .		✓
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		✓
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		✓
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		✓
<b>25a</b> <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? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		✓
<b>b</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? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		✓
<b>26</b> 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? <i>If "Yes," complete Schedule L, Part II</i> . . . . .		✓
<b>27</b> 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? <i>If "Yes," complete Schedule L, Part III</i> . . . . .		✓
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		✓
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		✓
<b>c</b> 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? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		✓
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .		✓
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .		✓
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		✓
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		✓
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .		✓
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .		✓
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		✓
<b>b</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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		✓
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		✓
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .		✓
<b>38</b> 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
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	<b>1a</b> 0	
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	<b>1b</b> 0	
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b> ✓	
<b>2a</b>	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	<b>2a</b>	
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b> ✓	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	✓
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	<b>3b</b>	
<b>4a</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)?	<b>4a</b>	✓
<b>b</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).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	✓
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	✓
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	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?	<b>6a</b>	✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?	<b>7a</b>	✓
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	✓
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	✓
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	✓
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	✓
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	✓
<b>8</b>	<b>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?	<b>8</b>	✓
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	✓
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	✓
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</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	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	✓
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14b</b>	

**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
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . . 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.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b>	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? . . . . .	<input checked="" type="checkbox"/>	
<b>3</b>	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? . . . . .		<input checked="" type="checkbox"/>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		<input checked="" type="checkbox"/>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		<input checked="" type="checkbox"/>
<b>6</b>	Did the organization have members or stockholders? . . . . .		<input checked="" type="checkbox"/>
<b>7a</b>	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? . . . . .		<input checked="" type="checkbox"/>
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		<input checked="" type="checkbox"/>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	a The governing body? . . . . .	<input checked="" type="checkbox"/>	
<b>8b</b>	b Each committee with authority to act on behalf of the governing body? . . . . .	<input checked="" type="checkbox"/>	
<b>9</b>	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 . . . . .		<input checked="" type="checkbox"/>

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		<input checked="" type="checkbox"/>
<b>10b</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? . . . . .		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<input checked="" type="checkbox"/>	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<input checked="" type="checkbox"/>	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<input checked="" type="checkbox"/>	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	<input checked="" type="checkbox"/>	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	<input checked="" type="checkbox"/>	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	<input checked="" type="checkbox"/>	
<b>15</b>	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?		
<b>15a</b>	a The organization's CEO, Executive Director, or top management official . . . . .	<input checked="" type="checkbox"/>	
<b>15b</b>	b Other officers or key employees of the organization . . . . .	<input checked="" type="checkbox"/>	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		<input checked="" type="checkbox"/>
<b>16b</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**

- 17** List the states with which a copy of this Form 990 is required to be filed ►
- 18** 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)
- 19** 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.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ►

**Modesto A Gomez, Inc. 8961 Ankeron El Paso, Texas 79904 (915) 629-9898**

**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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <u>Mary Martinez</u> Executive Director	80	✓		✓			0	0	0	
(2) <u>Herry Gaono</u> Director	20	✓					0	0	0	
(3) <u>Manny Fernandez</u> Director	80	✓					0	0	0	
(4) <u>Ramiro Martinez</u> Director	1	✓					0	0	0	
(5) _____										
(6) _____										
(7) _____										
(8) _____										
(9) _____										
(10) _____										
(11) _____										
(12) _____										
(13) _____										
(14) _____										

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

(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

**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 ▶

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		✓
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		✓
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		✓

**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.

(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 of compensation from the organization ▶

**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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>				
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶					
<b>Program Service Revenue</b>	<b>2a</b> <b>Eden</b> . . . . .	<b>Business Code</b>	<b>438285</b>			
	<b>b</b> <b>OWL</b> . . . . .		<b>7122</b>			
	<b>c</b> <b>Social Enterprises</b> . . . . .		<b>0</b>			
	<b>d</b> <b>Magical</b> . . . . .		<b>12259</b>			
	<b>e</b> . . . . .					
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f . . . . . ▶		<b>457666</b>			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶					
	<b>4</b> Income from investment of tax-exempt bond proceeds ▶					
	<b>5</b> Royalties . . . . . ▶					
	<b>6a</b> Gross rents . . . . .	(i) Real	<b>139889</b>			
		(ii) Personal				
	<b>b</b> Less: rental expenses . . . . .		<b>248278</b>			
	<b>c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss) . . . . . ▶		<b>-108389</b>			
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
	<b>b</b> Less cost or other basis and sales expenses . . . . .					
	<b>c</b> Gain or (loss) . . . . .					
	<b>d</b> Net gain or (loss) . . . . . ▶					
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>				
		<b>b</b> Less: direct expenses . . . . .	<b>b</b>			
<b>c</b> Net income or (loss) from fundraising events . . . . . ▶						
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>	<b>1183287</b>				
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>	<b>1040159</b>			
	<b>c</b> Net income or (loss) from gaming activities . . . . . ▶		<b>143128</b>			
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>					
	<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory . . . . . ▶					
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11a</b> . . . . .						
	<b>b</b> . . . . .					
	<b>c</b> . . . . .					
	<b>d</b> All other revenue . . . . .					
	<b>e Total.</b> Add lines 11a-11d . . . . . ▶					
<b>12 Total revenue.</b> See instructions. . . . . ▶		<b>492405</b>				

**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

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	<b>150000</b>	<b>150000</b>		
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	<b>197732</b>	<b>158186</b>	<b>39546</b>	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .				
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .				
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	<b>6108</b>	<b>4886</b>	<b>1222</b>	
<b>12</b> Advertising and promotion . . . . .	<b>21377</b>	<b>21377</b>		
<b>13</b> Office expenses . . . . .				
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	<b>11249</b>	<b>8999</b>	<b>2250</b>	
<b>17</b> Travel . . . . .	<b>3490</b>		<b>3490</b>	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest . . . . .	<b>5336</b>	<b>5336</b>		
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	<b>10910</b>	<b>10910</b>		
<b>23</b> Insurance . . . . .				
<b>24</b> 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.)				
<b>a</b> <u>Supplies</u> . . . . .	<b>11334</b>	<b>11334</b>		
<b>b</b> <u>Utilities</u> . . . . .	<b>12955</b>	<b>12955</b>		
<b>c</b> <u>Maintenance</u> . . . . .	<b>680</b>	<b>544</b>	<b>136</b>	
<b>d</b> <u>Pantry Expense</u> . . . . .	<b>27166</b>	<b>27166</b>		
<b>e</b> All other expenses . . . . .	<b>65315</b>	<b>52252</b>	<b>13063</b>	
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e				
<b>26</b> <b>Joint costs.</b> 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) . . . . .	<b>523652</b>	<b>463945</b>	<b>59707</b>	

**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	
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	58410	<b>1</b>	114779	
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>		
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>		
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>		
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .			<b>5</b>	
	<b>6</b> 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 . . . . .			<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>		
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>		
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>		
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 1160560			
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 231273	929287	<b>10c</b>	887639
	<b>11</b> Investments—publicly traded securities . . . . .			<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .			<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .			<b>13</b>	
	<b>14</b> Intangible assets . . . . .			<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .			<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)		987697	<b>16</b>	1002418	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	110150	<b>17</b>	187150	
	<b>18</b> Grants payable . . . . .		<b>18</b>		
	<b>19</b> Deferred revenue . . . . .		<b>19</b>		
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .			<b>21</b>	
	<b>22</b> 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 . . . . .			<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	1013955	<b>23</b>	882923	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	100000	
	<b>25</b> 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 . . . . .			<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25		1124105	<b>26</b>	1170073
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets . . . . .	-136408	<b>27</b>	-167655	
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>		
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>		
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>		
<b>33</b> Total net assets or fund balances . . . . .	-136408	<b>33</b>	-167655		
<b>34</b> Total liabilities and net assets/fund balances . . . . .		987697	<b>34</b>	1002418	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>492405</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>523652</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>-31247</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	<b>-136408</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>0</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	<b>0</b>
<b>7</b>	Investment expenses	<b>7</b>	<b>0</b>
<b>8</b>	Prior period adjustments	<b>8</b>	<b>0</b>
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	<b>0</b>
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	<b>-167655</b>

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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	✓	
<b>b</b>	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		✓
<b>c</b>	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	✓	
<b>3a</b>	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>b</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.		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No 1545-0047

**2014**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

**Open to Public Inspection**

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

Name of the organization

Employer identification number

Modesto A. Gomez, Inc.

74-2313817

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2013 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33 1/3% support test—2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .	<input type="checkbox"/>	
<b>b 33 1/3% support test—2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .	<input type="checkbox"/>	
<b>17a 10%-facts-and-circumstances test—2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .	<input type="checkbox"/>	
<b>b 10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .	<input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .	<input type="checkbox"/>	

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	0	0	0	0	0	0
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .	1531493	777994	684788	727732	492405	4214412
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .	0	0	0	0	0	0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .	0	0	0	0	0	0
<b>6 Total.</b> Add lines 1 through 5	1531493	777994	684788	727732	492405	4214412
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .	0	0	0	0	0	0
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support</b> (Subtract line 7c from line 6) . . . . .						4214412

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>9</b> Amounts from line 6 . . . . .	1531493	777994	684788	727732	492405	4214412
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . .	0	0	0	0	0	0
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .	0	0	0	0	0	0
<b>c</b> Add lines 10a and 10b . . . . .	0	0	0	0	0	0
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	0	0	0	0	0	0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12) . . . . .	1531493	777994	684788	727732	492405	4214412
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) . . . . .	15	100 %
<b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15 . . . . .	16	100 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) . . . . .	17	0 %
<b>18</b> Investment income percentage from 2013 Schedule A, Part III, line 17 . . . . .	18	0 %

- 19a 33 1/3% support tests—2014.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .
- b 33 1/3% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . .

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2)</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer (b) below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations (continued)**

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b	A family member of a person described in (a) above?	11b	
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .	11c	

**Section B. Type I Supporting Organizations**

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

**Section C. Type II Supporting Organizations**

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s)	1	

**Section D. All Type III Supporting Organizations**

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s)	2	
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	3	

**Section E. Type III Functionally-Integrated Supporting Organizations**

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
2	Activities Test. <b>Answer (a) and (b) below.</b>	Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3	Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	3b	

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>		
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<b>Section C - Distributable Amount</b>			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>		<b>Current Year</b>
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in <b>Part VI</b> ). See instructions.	
7	<b>Total annual distributions.</b> Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
9	Distributable amount for 2014 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2014</b>	<b>(iii) Distributable Amount for 2014</b>
1	Distributable amount for 2014 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)		
3	Excess distributions carryover, if any, to 2014:		
a			
b			
c			
d			
e	From 2013 . . . . .		
f	<b>Total</b> of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2014 distributable amount		
i	Carryover from 2009 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2014 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2014 distributable amount		
c	Remainder. Subtract lines 4a and 4b from 4.		
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).		
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).		
7	<b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.		
8	Breakdown of line 7.		
a			
b			
c			
d	Excess from 2013 . . . . .		
e	Excess from 2014 . . . . .		



SCHEDULE D (Form 990)

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.

OMB No 1545-0047

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

Modesto A. Gomez, Inc.

74-2313817

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.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor/donor advisor notification.

Part II Conservation Easements.

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

Table with 3 columns: Question number, description, and Held at the End of the Tax Year. Rows include purpose of easements, total number and acreage, and various monitoring and reporting questions.

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.

Table with 3 columns: Question number, description, and dollar amount. Rows include questions about reporting art and historical treasures in financial statements.

**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):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other .....
- 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    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 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
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance					

- 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 ▶ ..... %
  - 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 |
|--|---------------|----|
| <b>(i)</b> unrelated organizations   | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | <b>3b</b>     |    |
- 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
<b>1a</b> Land				
<b>b</b> Buildings	1110000		271637	838363
<b>c</b> Leasehold improvements				
<b>d</b> Equipment				
<b>e</b> Other	49276			49276
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c.)				887639

**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.</b> (Column (b) must equal Form 990, Part X, col (B) line 12.) ▶		

**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.</b> (Column (b) must equal Form 990, Part X, col (B) line 13.) ▶		

**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.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**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.

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

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 II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	<b>1</b> Gross receipts . . . . .				
	<b>2</b> Less: Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶					

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		<b>1</b> Gross revenue . . . . .	<b>533,541</b>	<b>574,513</b>	<b>75,233</b>
Direct Expenses	<b>2</b> Cash prizes . . . . .	<b>396,400</b>	<b>406,711</b>		<b>803,111</b>
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .	<b>54,000</b>			<b>54,000</b>
	<b>5</b> Other direct expenses . . . . .				<b>183,048</b>
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				<b>1040159</b>	
<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				<b>143128</b>	

- 9** Enter the state(s) in which the organization conducts gaming activities: Texas
- a** Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No
- b** If "No," explain. \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- 10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No
- b** If "Yes," explain: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_



**SCHEDULE O  
(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

**2014**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

**Open to Public Inspection**

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

Name of the organization

Employer identification number

**Modesto A. Gomez, Inc**

**74-2313817**

Part VI, Section A, Line 2: The son of the executive director sits on the Board of Directors. Part VI, Section B, Line 11: The tax return Form 990 is discussed at a meeting of the Board of Directors. Part VI, Section B, Line 15 (a) & (b). The establishment of wages for officers and executives is determined by the Board of Directors after a study of competitive salaries of other exempt organizations with similar environments. Part VI, Section C, Line 19 The conflict of interest policy is available to the public upon request. Part III, Line 4 (d), Social Enterprises Services serves as an umbrella to support all the other programs designed to empower & create jobs for people lacking resources &/or skills. Schedule G, Part III reflects reflects revenues & expenses that are different than those reported to the Texas Gaming Commission. These differences relate to reclassifications used for financial reporting purposes & a reconciliation of these amounts can be provided upon request.



## Application for Change in Accounting Method

Name of filer (name of parent corporation if a consolidated group) (see instructions) <b>Modesto A. Gomez, Inc.</b>	Identification number (see instructions) <b>74-2313817</b>
Number, street, and room or suite no. If a P O box, see the instructions <b>8961 Ankerson</b>	Principal business activity code number (see instructions) <b>Nonprofit</b>
City or town, state, and ZIP code <b>El Paso, Texas 79904</b>	Tax year of change begins (MM/DD/YYYY) <b>01/01/2014</b> Tax year of change ends (MM/DD/YYYY) <b>12/31/2014</b>
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	Name of contact person (see instructions) <b>Herry Gaono</b>
	Contact person's telephone number <b>915 629-9898</b>

If the applicant is a member of a consolidated group, check this box

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

<b>Check the box to indicate the type of applicant.</b> <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Controlled foreign corporation (Sec. 957) <input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E)) <input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) <input type="checkbox"/> Exempt organization. Enter Code section ►	<input type="checkbox"/> Cooperative (Sec. 1381) <input type="checkbox"/> Partnership <input type="checkbox"/> S corporation <input type="checkbox"/> Insurance co. (Sec. 816(a)) <input type="checkbox"/> Insurance co. (Sec. 831) <input type="checkbox"/> Other (specify) ►
<b>Check the appropriate box to indicate the type of accounting method change being requested.</b> (see instructions) <input type="checkbox"/> Depreciation or Amortization <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions <input type="checkbox"/> Other (specify) ►	

**Caution.** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

**The taxpayer must attach all applicable supplemental statements requested throughout this form.**

### Part I Information For Automatic Change Request

		Yes	No
<b>1</b> Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions.  ► (a) Change No. <u>184,186,187</u> (b) Other <input type="checkbox"/> Description ► _____	✓		
<b>2</b> Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation.	✓		

**Note.** Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

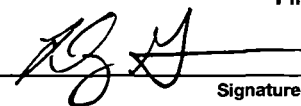
### Part II Information For All Requests

		Yes	No
<b>3</b> Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.	✓		
<b>4a</b> Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5.	✓		
<b>b</b> Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?			

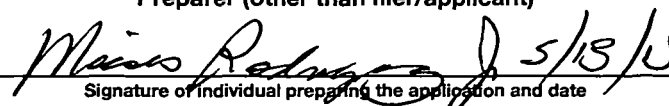
**Signature (see instructions)**

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

**Filer**

  
 Signature and date  
**13 MAY 2015**  
**Herry Gaono, Treasurer**  
 Name and title (print or type)

**Preparer (other than filer/applicant)**

  
 Signature of individual preparing the application and date  
**5/13/15**  
**Moises Rodriguez Jr.**  
 Name of individual preparing the application (print or type)  
**Moises Rodriguez Jr. CPA**  
 Name of firm preparing the application

<b>Part II Information For All Requests (continued)</b>	<b>Yes</b>	<b>No</b>
<p><b>4c</b> Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)? . . . . .</p>	-	✓
<p><b>d</b> Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? . . . . . If "Yes," attach the consent statement from the director.</p>	-	-
<p><b>e</b> Is the request to change the method of accounting being filed under the 90-day or 120-day window period? . . . . . If "Yes," check the box for the applicable window period and attach the required statement (see instructions). <input type="checkbox"/> 90 day      <input type="checkbox"/> 120 day: Date examination ended ► _____</p>	-	-
<p><b>f</b> If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ► _____ Telephone number ► _____ Tax year(s) ► _____</p>	-	-
<p><b>g</b> Has a copy of this Form 3115 been provided to the examining agent identified on line 4f? . . . . .</p>	-	-
<p><b>5a</b> Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? . . . . . If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court. Name ► _____ Telephone number ► _____ Tax year(s) ► _____</p>	-	✓
<p><b>b</b> Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a? . . . . .</p>	-	-
<p><b>c</b> Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? . . . . . If "Yes," attach an explanation.</p>	-	-
<p><b>6</b> If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.</p>	-	-
<p><b>7</b> If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? . . . . . If "Yes," the applicant is <b>not</b> eligible to make the change.</p>	-	✓
<p><b>8a</b> Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)? . . . . .</p>	-	✓
<p><b>b</b> If "Yes," attach an explanation.</p>	-	-
<p><b>9a</b> Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)? . . . . .</p>	-	✓
<p><b>b</b> If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.</p>	-	-
<p><b>c</b> If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.</p>	-	-
<p><b>10a</b> Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? . . . . .</p>	-	✓
<p><b>b</b> If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).</p>	-	-
<p><b>11</b> Is the applicant requesting to change its <b>overall</b> method of accounting? . . . . . If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.</p>	-	✓
<p><b>Present method:</b>            <input type="checkbox"/> Cash                      <input type="checkbox"/> Accrual                      <input type="checkbox"/> Hybrid (attach description)</p>	-	-
<p><b>Proposed method:</b>        <input type="checkbox"/> Cash                      <input type="checkbox"/> Accrual                      <input type="checkbox"/> Hybrid (attach description)</p>	-	-

<b>Part II Information For All Requests (continued)</b>			Yes	No								
12	If the applicant is either (i) <b>not</b> changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following: <ul style="list-style-type: none"> <li>a The item(s) being changed.</li> <li>b The applicant's present method for the item(s) being changed.</li> <li>c The applicant's proposed method for the item(s) being changed.</li> <li>d The applicant's present overall method of accounting (cash, accrual, or hybrid).</li> </ul>											
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application.											
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions . . . . . If "No," attach an explanation.		✓									
15a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? . . . . .			✓								
b	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.											
16	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?		✓									
17	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.											
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1st preceding year ended mo</td> <td style="width: 33%;">2nd preceding year ended mo</td> <td style="width: 33%;">3rd preceding year ended mo</td> </tr> <tr> <td style="text-align: center;">yr</td> <td style="text-align: center;">yr</td> <td style="text-align: center;">yr</td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> </table>	1st preceding year ended mo	2nd preceding year ended mo	3rd preceding year ended mo	yr	yr	yr	\$	\$	\$		
1st preceding year ended mo	2nd preceding year ended mo	3rd preceding year ended mo										
yr	yr	yr										
\$	\$	\$										
<b>Part III Information For Advance Consent Request</b>			Yes	No								
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . . If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.											
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.											
20	Attach a copy of all documents related to the proposed change (see instructions).											
21	Attach a statement of the applicant's reasons for the proposed change.											
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . . If "No," attach an explanation.											
23a	Enter the amount of <b>user fee</b> attached to this application (see instructions). ▶ \$ _____											
b	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).											
<b>Part IV Section 481(a) Adjustment</b>			Yes	No								
24	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? . . . . . If "Yes," do not complete lines 25, 26, and 27 below.			✓								
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ \$ <u> 0 </u> Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant.											

<b>Part IV Section 481(a) Adjustment (continued)</b>		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?		
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		✓

**Schedule A—Change in Overall Method of Accounting** (If Schedule A applies, Part I below must be completed.)

**Part I Change in Overall Method** (see instructions)

- 1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.
- |   | Amount |
|---|--------|
| a Income accrued but not received (such as accounts receivable)   | \$     |
| b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method  |        |
| c Expenses accrued but not paid (such as accounts payable)  |        |
| d Prepaid expenses previously deducted  |        |
| e Supplies on hand previously deducted and/or not previously reported   |        |
| f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II  |        |
| g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ▶  |        |
| h <b>Net section 481(a) adjustment</b> (Combine lines 1a–1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25. | \$     |

- 2 Is the applicant also requesting the recurring item exception under section 461(h)(3)?  Yes  No
- 3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

**Part II Change to the Cash Method For Advance Consent Request** (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

**Schedule B—Change to the Deferral Method for Advance Payments** (see instructions)

- If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
  - A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.
  - If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34.
  - If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34.
- If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
  - A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
  - A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
  - A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
  - A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

**Schedule C—Changes Within the LIFO Inventory Method** (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a Valuing inventory (e.g., unit method or dollar-value method).
  - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
  - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
  - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories**

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
  - a A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).



**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

**Section A—Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

**Section B—Direct and Indirect Costs Required To Be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material . . . . .		
2 Direct labor . . . . .		
3 Indirect labor . . . . .		
4 Officers' compensation (not including selling activities) . . . . .		
5 Pension and other related costs . . . . .		
6 Employee benefits . . . . .		
7 Indirect materials and supplies . . . . .		
8 Purchasing costs . . . . .		
9 Handling, processing, assembly, and repackaging costs . . . . .		
10 Offsite storage and warehousing costs . . . . .		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle . . . . .		
12 Depletion . . . . .		
13 Rent . . . . .		
14 Taxes other than state, local, and foreign income taxes . . . . .		
15 Insurance . . . . .		
16 Utilities . . . . .		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity . . . . .		
18 Engineering and design costs (not including section 174 research and experimental expenses) . . . . .		
19 Rework labor, scrap, and spoilage . . . . .		
20 Tools and equipment . . . . .		
21 Quality control and inspection . . . . .		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant . . . . .		
23 Licensing and franchise costs . . . . .		
24 Capitalizable service costs (including mixed service costs) . . . . .		
25 Administrative costs (not including any costs of selling or any return on capital) . . . . .		
26 Research and experimental expenses attributable to long-term contracts . . . . .		
27 Interest . . . . .		
28 Other costs (Attach a list of these costs.) . . . . .		

**Part III Method of Cost Allocation** (see instructions) (continued)

**Section C—Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses . . . . .		
2 Research and experimental expenses not included in Section B, line 26 . . . . .		
3 Bidding expenses not included in Section B, line 22 . . . . .		
4 General and administrative costs not included in Section B . . . . .		
5 Income taxes . . . . .		
6 Cost of strikes . . . . .		
7 Warranty and product liability costs . . . . .		
8 Section 179 costs . . . . .		
9 On-site storage . . . . .		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11 . . . . .		
11 Other costs (Attach a list of these costs.) . . . . .		

Include if will be depreciating any assets. Attachment will have disclosures

**Schedule E—Change in Depreciation or Amortization** (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

**Note.** See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions)

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? . . . .  Yes  No  
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? . . . .  Yes  No  
If "Yes," enter the applicable section ► \_\_\_\_\_
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? . . . .  Yes  No  
If "Yes," state the election made ► \_\_\_\_\_
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? . .  Yes  No
- c Is the property public utility property? . . . .  Yes  No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
  - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
  - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
  - c The facts to support the asset class for the proposed method.
  - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
  - e The useful life, recovery period, or amortization period of the property.
  - f The applicable convention of the property.
  - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

**Automatic Change #184, #186 & #187**  
**Reg. Sections 1.162-4 and 1.263(a)-3;1.162-3(a) (1), (c) (1); and 1.162-3(a) (2), (c)(1)**  
**Filed Pursuant to Appendix Section 10.11 of Rev. Proc. 2011-14,**  
**As Modified by Rev. Proc. 2012-39 and Rev. Proc. 2014-16**

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***THIS CHANGE #184 APPLIES TO A CHANGE MADE TO DEDUCT REPAIRS THAT WERE PERVIOUSLY CAPITALIZED AND DEPRECIATED, A CHANGE TO CAPITALIZE AND DEPRECIATE IMPROVEMENTS THAT WERE PREVIOUSLY DEDUCTED AND A CHANGE IN THE DEFINITION OF UNIT OF PROPERTY FOR PURPOSES OF APPLYING THE IMPROVEMENT STANDARDS.***

***NOTE: CHANGE #186 AND #187 DO NOT PERTAIN TO AMOUNTS PAID OR INCURRED FOR MATERIALS AND SUPPLIES THAT THE TAXPAYER HAS ELECTED TO CAPITALIZE AND DEPRECIATE UNDER REG. SECTION 1.162-3(d) OR AMOUNTS PAID OR INCURRED TO WHICH THE TAXPAYER HAS ELECTED TO APPLY THE DE MINIMIS SAFE HARBOR UNDER REG. SECTION 1.263(a)-1(f).***

**Page 1, Name of Applicants**

Modesto A. Gomez, Inc.  
EIN 74-2313817  
Principal Business Activity, Nonprofit

**Request for Faxed Documents**

In accordance with the procedures set forth in section 9 04(3) of Rev Proc 2014-1, the Taxpayer requests that a copy of any document related to this request (e g., a request for additional information) be provided to the Taxpayer and the Taxpayer's authorized representatives via fax at the numbers below

Taxpayer's Fax Number                      Herry Gaono                                      (915) 755-7191

This person is authorized to file this Form 3115

**Page 1, Part II, Question 3**

Appendix section 10.11(2) (a) of Rev Proc 2011-14, as modified by Rev. Proc 2014-16 waives the scope limitations in section 4.02 of Rev. Proc. 2011-14, as modified by Rev. Proc 2012-39, if one or more changes in method of accounting under appendix section 10.11 of Rev Proc. 2011-14, as modified by Rev Proc 2014-16 is made for any taxable year beginning before Jan 1, 2015. The/changes made in this Form 3115 are being made pursuant to appendix section 10 11 of Rev. Proc 2011-14, as modified by Rev Proc 2014-16, for the Taxpayer's taxable year beginning 01/01/2014. Thus, the scope limitations of Rev. Proc. 2011-14, as modified by Rev Proc 2012-39 are waived for this request

**Page 1, Part II, Question 4(a)**

Appendix section 10.11(2) (a) of Rev. Proc. 2011-14, as modified by Rev Proc. 2014-16 waives the scope limitations in section 4 02 of Rev Proc 2011-14, as modified by Rev Proc. 2012-39, if one or more changes in method of accounting under appendix section 10 11 of Rev. Proc. 2011-14, as modified by Rev Proc 2014-16 is made for any taxable year beginning before Jan 1,

**Automatic Change #184, #186 & #187**  
**Reg. Sections 1.162-4 and 1.263(a)-3; 1.162-3(a) (1), (c) (1); and 1.162-3(a) (2), (c)(1)**  
**Filed Pursuant to Appendix Section 10.11 of Rev. Proc. 2011-14,**  
**As Modified by Rev. Proc. 2012-39 and Rev. Proc. 2014-16**

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2015 The changes made in this Form 3115 are being made pursuant to appendix section 10 11 of Rev. Proc. 2011-14, as modified by Rev. Proc 2014-16, for the Taxpayer's taxable year beginning 01/01/2014 Thus, the scope limitations of Rev Proc 2011-14, as modified by Rev Proc 2012-39 are waived for this request

**Page 1, Part II, Question 5(a)**

Appendix section 10 11(2) (a) of Rev. Proc 2011-14, as modified by Rev. Proc 2014-16, provides that the scope limitations of section 4 02 of Rev Proc 2011-14, as modified by Rev Proc. 2012-39, do not apply to a taxpayer that makes one or more changes in method of accounting under appendix section 10 11 for any taxable year beginning before Jan. 1, 2015

**Page 3, Part II, Question 12**

a) Item being changed

**Repair and Improvement Costs:**

The Taxpayer is seeking to change its method of accounting to capitalizing amounts paid or incurred for improvements to tangible property consistent with Reg sections 1 263(a)-1 and 1 263(a)-3 and to depreciating such improvements under section 167 or 168, as applicable Such costs result in a betterment, restoration, or adaptation of tangible property as determined under Reg. section 1 263(a)-3 The assets subject to this change were placed in service in the Taxpayer's taxable years ending 01/01/2008 and are used in the Taxpayer's trade or business

**Non-incidenta and Incidenta Materials and Supplies:**

The Taxpayer is seeking to change its method of accounting for non-incidenta materials and supplies, as defined in Reg section 1 162-3(a)(1) and (c)(1), to comply with the definition therein and to deduct such amounts in the taxable year in which they are actually used or consumed, consistent with Reg. section 1 162-3(a)

Additionally, the Taxpayer is seeking to change its method of accounting for incidenta materials and supplies, as defined in Reg section 1 162-3(a)(2) and (c)(1), to comply with the definition therein and to deduct such amounts in the taxable year in which they are paid, consistent with Reg. section 1 162-3(a)

Specifically, these changes encompass property that is used or consumed in the Taxpayer's operations that is not inventory and that:

- (i) Is a component acquired to maintain, repair, or improve a unit of tangible property (as determined under Reg. section 1.263(a)-3(e)) owned, leased, or serviced by the Taxpayer and that is not acquired as part of any single unit of tangible property;
- (ii) Consists of fuel, lubricants, water and similar items, that are reasonably expected to be consumed in 12 months or less, beginning when used in the Taxpayer's operations;

**Automatic Change #184, #186 & #187**  
**Reg. Sections 1.162-4 and 1.263(a)-3; 1.162-3(a) (1), (c) (1); and 1.162-3(a) (2), (c)(1)**  
**Filed Pursuant to Appendix Section 10.11 of Rev. Proc. 2011-14,**  
**As Modified by Rev. Proc. 2012-39 and Rev. Proc. 2014-16**

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- (iii) Is a unit of property as determined under Reg. section 1.263(a)-3(e) that has an economic useful life of 12 months or less, beginning when the property is used or consumed in the Taxpayer's operations,
- (iv) Is a unit of property as determined under Reg section 1 263(a)-3 that has an acquisition cost or production cost (as determined under section 263A) of \$200 or less, or
- (v) Is identified in published guidance in the Federal Register or in the Internal Revenue Bulletin as materials and supplies for which treatment is permitted under Reg. section 1 162-3.

The non-incidentals materials and supplies included in this change only includes materials and supplies for which a record of consumption is kept or of which physical inventories at the beginning and end of the taxable year are taken. This change does not apply to rotatable or temporary spare parts

The incidental materials and supplies included in this change only includes materials and supplies that are carried on hand and for which no record of consumption is kept or of which physical inventories at the beginning and end of the taxable year are not taken.

These changes do not apply to any materials and supplies for which the Taxpayer has elected to apply the de minimis safe harbor under Reg. section 1.263(a)-1(f) or for which the Taxpayer has elected to capitalize and depreciate under Reg. section 1 162-3(d) (pertaining to certain rotatable and temporary spare parts and/or standby emergency spare parts)

b) & c) The applicant's present and proposed methods for the item being changed

**Repair and Improvement Costs:**

Present and Proposed Methods for Improvement Costs:

Tax Year Placed in Service	Description	Corrected Asset Class	Current Method(s)	Corrected Method(s)	Applicable IRC Section
12/31/1981	Improvements to Building structure and/or Building Systems	Nonresidential real property	Deduct under section 162	Capitalize and depreciate under section 168	Reg sections 1.263(a)-1 & 1.263(a)-3 and sections 168(a) & 168(i)(6)
12/31/1981	Leasehold Improvements	Qualified Leasehold Improvement Property	Deduct under section 162	Capitalize and depreciate under section 168	Reg. sections 1.263(a)-1 & 1.263(a)-3 and sections 168(a) & 168(i)(6)
12/31/1981	Improvements to Office, Furniture, Fixtures, and	0.11 of Rev Proc. 87-56	Deduct under section 162	Capitalize and depreciate under	Reg. sections 1 263(a)-1 & 1.263(a)-3 and sections

**Automatic Change #184, #186 & #187**  
**Reg. Sections 1.162-4 and 1.263(a)-3; 1.162-3(a) (1), (c) (1); and 1.162-3(a) (2), (c)(1)**  
**Filed Pursuant to Appendix Section 10.11 of Rev. Proc. 2011-14,**  
**As Modified by Rev. Proc. 2012-39 and Rev. Proc. 2014-16**

	Equipment			section 168	168(a) & 168(i)(6)
12/31/1981	Improvements to Office, Furniture, Fixtures, and Equipment	0.11 of Rev. Proc. 87-56	Deduct under section 162	Capitalize and depreciate under section 168	Reg. sections 1.263(a)-1 & 1.263(a)-3 and sections 168(a) & 168(i)(6)
12/31/1981	Improvements to Land Improvements	00.3 of Rev. Proc. 87-56	Deduct under section 162	Capitalize and depreciate under section 168	Reg. sections 1.263(a)-1 & 1.263(a)-3 and sections 168(a) & 168(i)(6)
12/31/1981	Improvements to Information System Assets	0.12 of Rev. Proc. 87-56	Deduct under section 162	Capitalize and depreciate under section 168	Reg. sections 1.263(a)-1 & 1.263(a)-3 and sections 168(a) & 168(i)(6)
12/31/1981	Improvements to Information System Assets, including software	0.12 of Rev. Proc. 87-56	Deduct under section 162	Capitalize and depreciate under section 168	Reg. sections 1.263(a)-1 & 1.263(a)-3 and sections 168(a) & 168(i)(6)

Under the Taxpayer's proposed method of accounting, the Taxpayer will capitalize amounts paid or incurred for improvements to tangible property, consistent with Reg. sections 1.263(a)-1 and 1.263(a)-3 and will depreciate such improvements under sections 167 and 168, as applicable. Pursuant to section 168(i)(6), in the case of any addition to (or improvement of) any property any deduction under section 168(a) for such addition or improvement shall be computed in the same manner as if the deduction for such property would have been computed if such property had been placed in service at the same time as such addition or improvement, and the applicable recovery period for such addition or improvement shall begin on the later of (i) the date on which such addition (or improvement) is placed in service, or (ii) the date on which the property with respect to which such addition (or improvement) was made is placed in service.

The Taxpayer did not recognize bonus depreciation on any improvements included in this change, under its present method of accounting. Under its proposed method, the Taxpayer will recognize bonus depreciation on assets that constitute qualified property for purposes of section 168(k).

**Non-incidentals Materials and Supplies:**

Present and Proposed Methods for Non-incidentals Materials and Supplies:

Under the Taxpayer's present method of accounting, "If an amount paid for tangible personal property is less than \$15,000, the Taxpayer recognizes a deduction for such amount in the taxable year such amount is incurred regardless of whether the item is a

**Automatic Change #184, #186 & #187**  
**Reg. Sections 1.162-4 and 1.263(a)-3;1.162-3(a) (1), (c) (1); and 1.162-3(a) (2), (c)(1)**  
**Filed Pursuant to Appendix Section 10.11 of Rev. Proc. 2011-14,**  
**As Modified by Rev. Proc. 2012-39 and Rev. Proc. 2014-16**

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non-incident material and supply within the meaning of Reg. section 1.162-3. Similarly, if an amount paid for tangible personal property equals \$15,000 or more, the Taxpayer capitalizes and depreciates the amount under section 168, regardless of whether the property purchased meets the definition of a material and supply under Reg section 1.162-3.]

Under the Taxpayer's proposed method of accounting, the Taxpayer will deduct amounts paid for non-incident materials and supplies, as defined in Reg section 1.162-3(a)(1) and (c)(1), in the taxable year in which the material or supply is first used or consumed, consistent with Reg section 1.162-3

**Incidental Materials and Supplies:**

**Present and Proposed Methods for Incidental Materials and Supplies:**

Under the Taxpayer's present method of accounting, the Taxpayer "treats items that do not meet the definition of incidental materials and supplies under Reg section 1.162-3(a) (2) and (c) (1) as incidental materials and supplies. Specifically, if an amount paid for tangible personal property is less than \$15,000, the Taxpayer recognizes a deduction for such amount in the taxable year such amount is incurred regardless of whether the item is an incidental material and supply within the meaning of Reg. section 1.162-3.]

Under the Taxpayer's proposed method of accounting, the Taxpayer will deduct amounts paid for incidental materials and supplies, as defined in Reg section 1.162-3(a)(2) and (c)(1), in the taxable year in which such amounts are paid, consistent with Reg. section 1.162-3(a)

d) The applicant's present overall method of accounting

The Taxpayer's overall method of accounting is the cash method.

**Page 3, Part II, Line 13**

**Taxpayer's Trade or Business: Dharma Homecare dba Homewatch Caregivers**

**Principal Business Activity Code: Homecare**

The Taxpayer has only one trade or business as defined in Reg. section 1.446-1(d)

**Page 3, Part II, Line 14**

The proposed method will not be used for the Taxpayer's books and records and financial statements. The proposed method of accounting may not conform to generally accepted accounting principles (GAAP). The proposed method of accounting, however, does clearly reflect income for Federal income tax purposes.

**Page 3, Part II, Line 16**

If it is tentatively determined that the Taxpayer has changed its method of accounting without complying with all the applicable provisions of Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-39 and Rev. Proc. 2014-16 (e.g., the Taxpayer changed to a method of accounting that

**Automatic Change #184, #186 & #187**  
**Reg. Sections 1.162-4 and 1.263(a)-3;1.162-3(a) (1), (c) (1); and 1.162-3(a) (2), (c)(1)**  
**Filed Pursuant to Appendix Section 10.11 of Rev. Proc. 2011-14,**  
**As Modified by Rev. Proc. 2012-39 and Rev. Proc. 2014-16**

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varies from the applicable accounting method described in Rev. Proc 2011-14, as modified by Rev Proc 2012-39 and Rev Proc 2014-16, or the Taxpayer is outside the scope of Rev Proc 2011-14, as modified by Rev Proc 2012-39 and Rev. Proc 2014-16), the privilege of a conference is hereby requested To arrange the time and place of such a conference, please contact the Taxpayer's representative(s):

Moises Rodriguez Jr. CPA  
117 S. Glenwood El Paso, Texas  
79905  
915 778-4554

**Section 481(a) adjustment for Repair and Improvement Costs:**

The section 481(a) adjustment was calculated as the difference between the amount deducted or capitalized/depreciated for the taxable years prior to the year of change under the Taxpayer's present method of accounting and the amount that would have been deducted or capitalized/depreciated for the taxable years prior to the year of change under the Taxpayer's proposed method of accounting, assuring that there are no omissions or duplications of income or expense, resulting in a net zero section 481(a) adjustment. The Taxpayer will recognize the net negative section 481(a) adjustment in full in the year of change. OR The Taxpayer will recognize the net positive section 481(a) adjustment ratably over four taxable years

Amounts deducted under present method	\$ 0
Amounts deducted under proposed method	<u>\$ 0</u>
Difference (positive or negative section 481(a) adjustment)	\$ 0

**Section 481(a) adjustment for Non-incidentual Materials and Supplies:**

Appendix section 10 11(6)(b) of Rev Proc 2011-14, as modified by Rev Proc 2014-16, provides that a section 481(a) adjustment for this change takes into account only amounts paid or incurred in taxable years beginning on or after Jan 1, 2014 Accordingly, since the Taxpayer is changing its method of accounting for non-incidentual materials and supplies for its first taxable year beginning on or after Jan. 1, 2014, there is no section 481(a) adjustment resulting from this method change request

The Taxpayer will properly use the proposed method herein for amounts paid to acquire or produce non-incidentual materials and supplies for its taxable year beginning January 1, 2014

Appendix section 10.11(6) (b) (i) of Rev. Proc. 2011-14, as modified by Rev. Proc 2014-16, provides that a taxpayer changing to a method of accounting under Reg section 1 162-3 is required to calculate a section 481(a) adjustment as of the first day of the taxpayer's taxable year of change that takes into account only amounts paid or incurred in taxable years beginning on or after Jan. 1, 2014 (modified section 481(a) adjustment).

This section 481(a) adjustment was calculated as the difference between the amount deducted for the taxable years prior to the year of change under the Taxpayer's present method of accounting and the amount that would have been deducted for the taxable years prior to the year

**Automatic Change #184, #186 & #187**  
**Reg. Sections 1.162-4 and 1.263(a)-3;1.162-3(a) (1), (c) (1); and 1.162-3(a) (2), (c)(1)**  
**Filed Pursuant to Appendix Section 10.11 of Rev. Proc. 2011-14,**  
**As Modified by Rev. Proc. 2012-39 and Rev. Proc. 2014-16**

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of change under the Taxpayer's proposed method of accounting, assuring that there are no omissions or duplications of income or expense, resulting in a 0 adjustment.

The section 481(a) adjustment only takes into account amounts paid in taxable years beginning on or after January 1, 2014, as required by appendix section 10.11(6) (b) (i) of Rev Proc 2011-14, as modified by Rev Proc 2014-16

Appendix section 10.11(6)(b)(i) of Rev. Proc. 2011-14, as modified by Rev Proc 2014-16, provides that for this change in method, a taxpayer may choose to take into account amounts paid or incurred in taxable years beginning on or after Jan 1, 2012. This section 481(a) adjustment was calculated as the difference between the amount deducted for the taxable years prior to the year of change under the Taxpayer's present method of accounting and the amount that would have been deducted for the taxable years prior to the year of change under the Taxpayer's proposed method of accounting, assuring that there are no omissions or duplications of income or expense, resulting in a negative adjustment of \$0.

The section 481(a) adjustment only takes into account amounts paid in taxable years beginning on or after Jan 1, 2012, as permitted by appendix section 10.11(6) (b) (i) of Rev. Proc 2011-14, as modified by Rev Proc 2014-16.

**Section 481(a) adjustment for Incidental Materials and Supplies:**

Appendix section 10.11(6)(b) of Rev Proc 2011-14, as modified by Rev. Proc 2014-16, provides that a section 481(a) adjustment for this change takes into account only amounts paid or incurred in taxable years beginning on or after Jan 1, 2014. Accordingly, since the Taxpayer is changing its method of accounting for incidental materials and supplies for its first taxable year beginning on or after Jan 1, 2014, there is no section 481(a) adjustment resulting from this method change request

Appendix section 10.11(6) (b) (i) of Rev Proc. 2011-14, as modified by Rev Proc 2014-16, provides that a taxpayer making this change in method of accounting is required to calculate a section 481(a) adjustment as of the first day of the taxpayer's taxable year of change that takes into account only amounts paid or incurred in taxable years beginning on or after Jan. 1, 2014 (modified section 481(a) adjustment)

This section 481(a) adjustment was calculated as the difference between the amount deducted for the taxable years prior to the year of change under the Taxpayer's present method of accounting and the amount that would have been deducted for the taxable years prior to the year of change under the Taxpayer's proposed method of accounting, assuring that there are no omissions or duplications of income or expense, resulting in a negative adjustment of 0, which will be recognized in full in the year of change **OR** positive adjustment of \$ 0, which will be recognized ratably over four taxable years beginning with the year of change

The section 481(a) adjustment only takes into account amounts paid in taxable years beginning on or after Jan 1, 2014, as required by appendix section 10.11(6) (b) (i) of Rev Proc 2011-14, as modified by Rev. Proc 2014-16.

**Automatic Change #184, #186 & #187**  
**Reg. Sections 1.162-4 and 1.263(a)-3; 1.162-3(a) (1), (c) (1); and 1.162-3(a) (2), (c)(1)**  
**Filed Pursuant to Appendix Section 10.11 of Rev. Proc. 2011-14,**  
**As Modified by Rev. Proc. 2012-39 and Rev. Proc. 2014-16**

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Appendix section 10.11(6)(b)(i) of Rev. Proc. 2011-14, as modified by Rev. Proc. 2014-16, provides that a taxpayer making this change in method may choose to take into account amounts paid or incurred in taxable years beginning on or after Jan. 1, 2012. This section 481(a) adjustment was calculated as the difference between the amount deducted for the taxable years prior to the year of change under the Taxpayer's present method of accounting and the amount that would have been deducted for the taxable years prior to the year of change under the Taxpayer's proposed method of accounting, assuring that there are no omissions or duplications of income or expense, resulting in a negative adjustment of \$0, which will be recognized in full in the year of change **OR** positive adjustment of \$0 which will be recognized ratably over four taxable years beginning with the year of change.

The section 481(a) adjustment only takes into account amounts paid in taxable years beginning on or after Jan. 1, 2012, as permitted by appendix section 10.11(6)(b)(i) of Rev. Proc. 2011-14, as modified by Rev. Proc. 2014-16.

Office furniture, fixtures, and equipment assets, as described above in response to Page 3, Part II, Question 12

		<u>Present Method</u>	<u>Proposed Method</u>
(a)	Code Section under which Assets are Depreciated	N/A	Section 168(a) & 168(i)(6)
(b)	Applicable Asset Class	N/A	00.11 of Rev. Proc. 87-56
(c)	Facts to Support Asset Class for Proposed Method	N/A	N/A
(d)	Depreciation Method	N/A	200%DB method under section 168(b)(1)
(e)	Recovery Period	N/A	7 Years
(f)	Applicable Convention	N/A	Half-year or Mid-quarter
(g)	Bonus Depreciation	N/A	Yes

Information system assets as described above in response to Page 3, Part II, Question 12

		<u>Present Method</u>	<u>Proposed Method</u>
(a)	Code Section under which Assets are Depreciated	N/A	Section 168(a) & 168(i)(6)
(b)	Applicable Asset Class	N/A	00.12 of Rev. Proc. 87-56

**Automatic Change #184, #186 & #187**  
**Reg. Sections 1.162-4 and 1.263(a)-3; 1.162-3(a) (1), (c) (1); and 1.162-3(a) (2), (c)(1)**  
**Filed Pursuant to Appendix Section 10.11 of Rev. Proc. 2011-14,**  
**As Modified by Rev. Proc. 2012-39 and Rev. Proc. 2014-16**

<b>(c)</b>	Facts to Support Asset Class for Proposed Method	N/A	N/A
<b>(d)</b>	Depreciation Method	N/A	200%DB method under section 168(b)(1)
<b>(e)</b>	Recovery Period	N/A	5 Years
<b>(f)</b>	Applicable Convention	N/A	Half-year or Mid-quarter
<b>(g)</b>	Bonus Depreciation	N/A	Yes

Land improvement assets as described above in response to Page 3, Part II, Question 12

		<u>Present Method</u>	<u>Proposed Method</u>
<b>(a)</b>	Code Section under which Assets are Depreciated	N/A	Section 168(a) & 168(i)(6)
<b>(b)</b>	Applicable Asset Class	N/A	00.3 of Rev. Proc. 87-56
<b>(c)</b>	Facts to Support Asset Class for Proposed Method	N/A	N/A
<b>(d)</b>	Depreciation Method	N/A	150%DB method under section 168(b)(2)
<b>(e)</b>	Recovery Period	N/A	15 Years
<b>(f)</b>	Applicable Convention	N/A	Half-year
<b>(g)</b>	Bonus Depreciation	N/A	Yes

**Additional Information**

The Taxpayer agrees to all terms and conditions within Rev Proc 2011-14, as modified by Rev Proc 2012-39 and Rev. Proc 2014-16, to effect the method change in this application