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Form **990-E**Z

Department of the Treasury

Internal Revenue Service

#### **Short Form Return of Organization Exempt From Income Tax**

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

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

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2014

Open to Public Inspection

ΑI	or the	2014 calendar year, or tax year beginning 04-01, 2014, and ending		03-31,	2015	
<u>B</u> 0	heck if ap	plicable C Name of organization	D Employ	yer identifi	cation number	
_	ddress ch	ange BPOE ELKS JEFFERSON 2306	42-	42-0889496		
	lame char	Room/suite Room/suite	E Telepho	one number		
	nitial return					
☐ F	inal return	/terminated PO BOX 6	(51	5)386-21	06	
	mended r	City or town, state or province, country, and ZIP or foreign postal code	F Group I	Exemption		
	pplication	pending JEFFERSON, IA 50129	Numbe	' <del>-</del>	1156	
		ng Method: ☐ Cash ☒ Accrual Other (specify) ▶		_	rganization is not	
	<b>Nebsite</b>	· · · · · · · · · · · · · · · · · · ·	required to		=	
		mpt status (check only one) - ☐ 501(c)(3) 🛛 501(c)(8 ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527	(Form 990,			
		organization		, , , , , , , , , , , , , , , , , , , ,		
		5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total a	ssets		• •	
		nn (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ		<b>▶</b> \$	113,918	
_	rt I	Revenue, Expenses, and Changes in Net Assets or Fund Balances (see				
1.6		Check if the organization used Schedule O to respond to any question in this Part I				
_	1	Contributions, gifts, grants, and similar amounts received		1 1	22,760	
	2	Program service revenue including government fees and contracts		2	22,700	
	١ _			3	20.022	
	3			4	20,823	
	-	Investment income		4	19	
		Gross amount from sale of assets other than inventory				
16		Less cost or other basis and sales expenses		-		
2015	۱ ـ	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c		
7	6	Gaming and fundraising events				
≈= <b>3</b>	a	Gross income from gaming (attach Schedule G if greater than	•			
an e	}	\$15,000)	1,060			
2-8	b	Gross income from fundraising events (not including \$ of contribu	tions			
SE		from fundraising events reported on line 1) (attach Schedule G if the		li		
	Ì	sum of such gross income and contributions exceeds \$15,000)	8,799			
	l	Less direct expenses from gaming and fundraising events				
<b>\$</b>	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract		-		
SCANNED		line 6c)		6d	9,109	
	7a	Gross sales of inventory, less returns and allowances	45,348			
90	b	Less cost of goods sold	30,908	ļ		
	С	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	14,440	
	8	Other revenue (describe in Schedule O)		8	15,109	
	9	<b>Total revenue</b> . Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<u> </u>	9	82,260	
	10	Grants and similar amounts paid (list in Schedule O)	ED.	10	10,661	
	11	Benefits paid to or for members	0.	11		
Ø	12	Salaries, other compensation, and employee benefits	Ø! .	12	8,901	
Expenses	13	Professional fees and other payments to independent contractors	)15 ĮĢĮ	13	13,279	
Pe	14	Occupancy, rent, utilities, and maintenance	%	14	19,838	
ŭ	15	Printing, publications, postage, and shipping		15	2,974	
	16	Other expenses (describe in Schedule O)		16	27,580	
	17	Total expenses. Add lines 10 through 16	<u></u> •	17	83,233	
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	(973)	
ets	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with				
Ass.		end-of-year figure reported on pnor year's return)		19	60,487	
Net Assets	20	Other changes in net assets or fund balances (explain in Schedule O)		20		
Z	21	Net assets or fund balances at end of year. Combine lines 18 through 20	•	21	59,514	
=	Paner	ork Reduction Act Notice, see the separate instructions.			Form <b>990-EZ</b> (2014)	

Part II	•					
	Check if the organization used Schedule O to respond to ar	ny question in this Part II		· · · · · · · · ·	· · · ·	<del> =</del> -
22 0	• • • • • • • • • • • • • • • • • • •		(A) Be	ginning of year	90	(B) End of year
	, savings, and investments	• • • • • • • • • • • • • • • • • • • •		39,162	22	39,577
	and buildings			10,000	23	10,000
	assets (describe in Schedule O)			12,571	24	10,558
25 Total				61,733	25	60,135
	,			1,246	26	621
	ssets or fund balances (line 27 of column (B) must agree			60,487	27	59,514
Part III		•	•			Expenses
	Check if the organization used Schedule O to respond to a			<u> </u>	(Req	uired for section
vvnat is th	e organization's primary exempt purpose? FELLOWSHIP,	YOUTH AND VETERAL	NS SERVICES		501(	c)(3) and 501(c)(4)
Describe t	the organization's program service accomplishments for each of	fits three largest program	m services,		orgai	nizations, optional for
	red by expenses. In a clear and concise manner, describe the s	ervices provided, the nu	ımber of		for of	hers)
	enefited, and other relevant information for each program title			<del></del>		<del>r</del>
	VIDE YEAR ROUND FELLOWSHIP AND SOCIAL ACTIVIT	ES FOR OUR				
MEMB	BERS			<del></del>		
(Gran	<del></del>	udes foreign grants, che	eck here	<u>.,▶ ⊔</u>	28a	
29 SUPP	PORT LOCAL YOUTH THROUGH ESSAY CONTEST, HOOP	SHOOT				
CONT	EST, AND DONATIONS TO YOUTH ACTIVITIES IN TH	E COMMUNITY.				
		<del></del>				
(Gran		udes foreign grants, che	eck here	<u> ▶ ∐</u>	29a	
30 SUPP	PORT LOCAL VETERANS GROUPS THROUGH DIRECT DON	ATIONS TO				
VETE	RANS CHARITIES AND VOLUNTEER HOURS GIVEN BY	MEMBERS				
	ING AT LOCAL VETERANS HOME.			· · · · · · · · · · · · · · · · · · ·		
(Gran	its \$ ) If this amount ind	udes foreign grants, che	eck here	<u> ▶ ⊔</u>	30a	ļ
	program services (describe in Schedule O)					
(Gran		udes foreign grants, che			31a	
	program service expenses (add lines 28a through 31a)				32	<u> L</u>
Part IV		• •	•	ed (see the instru	ection	s for Part IV)
	Check if the organization used Schedule O to respond to a	iny question in this Part	IV	<u> </u>	<del></del>	<u></u> ⊔
		(b) Average	(c) Reportable	(d) Health benefits		(e) Estimated amount of
	(a) Name and title	hours per week	compensation (Forms W-2/1099-MISC)	contributions to emp benefit plans, and	Oyee	other compensation
		devoted to position	(if not paid, enter -0-)	deferred compensa	tion	
STEVE S						
EXALTED		20.00	0		0	0
	ON SMITH					
TREASUR		20.00	1,200			0
JOYCE F						
SECRETA	ARY	20.00	1,200		0	0
				<u> </u>		
					_	
			]		-	
		l				
		<del>                                     </del>				
-						
-						

Form 990-EZ (2014)

BPOE ELKS JEFFERSON 2306

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42-0889496

Par	Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V			. 🗆
			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a			ĺ
	detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed			
	copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the			
	change on Schedule O (see instructions)	34_		X
35 a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business			37
	activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
С	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice,	25-		v
26	reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions	30		
	Did the organization file Form 1120-POL for this year?	37b	1	X
	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were	0.5		
<b></b>	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved			
39	Section 501(c)(7) organizations Enter	1		
	Initiation fees and capital contributions included on line 9			1
b	Gross receipts, included on line 9, for public use of club facilities	1		
40 a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under:	1		
	section 4911                       , section 4912                         , section 4955			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958			
	excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year			
	that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	<u> </u>	<u> </u>
C	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed			
	on organization managers or disqualified persons during the year under sections 4912,			
	4955, and 4958			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line			
	40c reimbursed by the organization			
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter		-	ļ
	transaction? If "Yes," complete Form 8886-T	40e	L	X
41	List the states with which a copy of this return is filed IA			
42 a	The organization's books are in care of JOYCE FISTER Telephone no 515-38	6-21	06	
L	Located at 103 W HARRISON ST, JEFFERSON, IA ZIP + 4 50129  At any time during the calendar year, did the organization have an interest in or a signature or other authority over	I	V	
D	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	Yes	No X
	If "Yes," enter the name of the foreign country	420		
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and			
	Financial Accounts (FBAR)			
c	At any time during the calendar year, did the organization maintain an office outside the US?	42c	<del> </del>	X
_	If "Yes," enter the name of the foreign country:		<u>_</u>	
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here		•	. [
	and enter the amount of tax-exempt interest received or accrued during the tax year			_
			Yes	No
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be			
	completed instead of Form 990-EZ	44a		Х
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be			
	completed instead of Form 990-EZ	44b		Х
С	Did the organization receive any payments for indoor tanning services during the year?	44c	ļ	X
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an			
	explanation in Schedule O	44d	↓	<u> </u>
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	<u> </u>	X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the	1		
	meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of		-	<b> </b>
	Form 990-EZ (see instructions)	45b	<u></u>	X

Form:	990-EZ (20	BPOE ELKS JEFFERSO	ON 2306			<u>42-08894</u>	96	<u>-</u>	age 4
46	Did the	organization engage, directly or indirectly, in pe	olitical campaign activities	on hehalf of or in conosition	nn.			Yes	No
40		lidates for public office? If "Yes," complete Sch					46		X
Pai	t VI	Section 501(c)(3) organizations of All section 501(c)(3) organizations 50 and 51.	only must answer questi		·		s for I	nes	
		Check if the organization used Sch	edule O to respond	to any question in t	his Part VI	<u></u>	· · · ·	<u></u>	<u>. Ll</u>
47		organization engage in lobbying activities or ha	ave a section 501(h) electi	on in effect during the tax				Yes	No
40	-	f "Yes," complete Schedule C, Part II		mploto Schodule E			47	-	-
48 49a		organization a school as described in section 17					49a		<u> </u>
b If "Yes," was the related organization a section 527 organization?									
50		ete this table for the organization's five highest		•		•			
	employ	rees) who each received more than \$100,000 c	of compensation from the o	organization If there is no					
		(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health b contributions t benefit plans, a compen	o employee (e and deferred	other co		
f 51	Comple \$100,0	umber of other employees paid over \$100,000 ete this table for the organization's five highest 00 of compensation from the organization. If the	compensated independen nere is none, enter "None "	· 		<del></del>			
	(a	) Name and business address of each independent contributions and the second sec	actor	(b) Type of service	e	(c) Co	ompensatio	on	
						·	<u> </u>		
d	Total =	umber of other independent contractors each r	2000 Mag Over \$100 000						
52 	Did the	e organization complete Schedule A? Note.	All section 501(c)(3) orga	nızatıons must attach a		▶ ∤	Yes	<u> </u>	No
		of perjury, I declare that I have examined this return, inclu			f my knowledge a	and belief, it is			_
true, c	correct, and	d complete Declaration of preparer (other than officer) is  JOYCE FISTER	based on all information of which	n preparer has any knowledge		81.51	-		
Sig Her		Signature of officer  JOYCE FISTER, SECRETARY			Date	<u>8 /10/1</u>			
	i	Type or print name and title  Print/Type preparer's name	Preparer's signature	Date	<del></del>		PTIN		
Pald		Lisa Jaskey L	isa Jaskey Ma	Jasky 08-09-201	.5 se	off-employed p	001379	92	
•	arer Only	Firm's name Lisa Neilsen CPA I			Firm's El	N F			
		Jefferson IA 50129			Phone no	515-386	-4223		
May	the IRS	discuss this return with the preparer shown abo	ove? See instructions			<u>.</u> •	X Yes		No
EÉA		·			<u> </u>		Form 9	90-EZ	(2014

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

## Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or 990-EZ.

2014

Open to Public

Department of the Treasury
Internal Revenue Service
Name of the organization

Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www irs gov/form990

Inspection
Employer identification number

BPOE ELKS JEFFERSON 2306 42-0889496 01. Description of other revenue (Part I, line 8) DESCRIPTION TRUOMA 6,920 RENTAL OF FACILITIES 90 SALES LOGO MERCHANDISE TO MEMBERS 6,257 GAME TICKETS ADVERTISING SALES 1,080 BOTTLE DEPOSITS 762 02. List of grants and similar amounts paid (Part I, line 10) ACTIVITY PAYMENTS TO AFFILIATES AMOUNT 6,866 PAYMENTS MADE FOR YOUTH ACTIVITIES ACTIVITY AMOUNT 1,661 ACTIVITY ALL OTHER GRANTS MADE AMOUNT 2,100 ACTIVITY PAYMENTS FOR VETERANS ACTIVITIES AMOUNT 34 03. Description of other expenses (Part I, line 16) DESCRIPTION AMOUNT DEPRECIATION FROM 4562 1,290

Schedule O (Form 990 or 990-EZ) (2014)		Page 2
Name of the organization		Employer Identification number
BPOE ELKS JEFFERSON 2306		42-0889496
OFFICE EXPENSES	1,919	
INSURANCE	4,464	
BUFFET EXPENSE	4,854	
ADVERTISING	756	
ENTERTAINMENT	836	
TRAVEL	3,529	
SUPPLIES	391	
LICENSES AND TAXES	1,508	
GUEST DRINKS	624	
GAME TICKET PAYOUTS	5,904	
PEST CONTROL	560	<del></del>
IA ELKS ASSOC DUES	945	
04. Description of	other assets (Part II, li	ne 24)
CATEGORY	BEGINNING OF YEAR	END OF YEAR
INVENTORY	3,153	2,425
FURNITURE AND EQUIPMENT-NET	8,447	7,157
PREPAID INSURANCE	971	976
05. Description of	total liabilities (Part I	I, line 26)
CATEGORY	BEGINNING OF YEAR	END OF YEAR
PAYROLL TAX LIABILITY	1,246	621

### Form 4562

# **Depreciation and Amortization** (Including Information on Listed Property)

OMB No 1545-0172

Sequence No. 179   Internation about Form 4562 and its separate instructions is at www.lrs.gov/form4562.   Sequence No. 179	Danad	rmant of the Teasure.	•		Attach to yo	our tax return.	37			Attachment
Bances or activity to which this form relates   Benefitying number			formation abou	it Form 456			at www.irs.gov	/form456	<b>2</b> .	
Part I   Election To Expense Certain Property Under Section 179   Note: If you have any listed property, complete Part V before you complete Part I										
Part I   Election To Expense Certain Property Under Section 179   Note: If you have any listed property, complete Part V before you complete Part I	BP	OE ELKS JEFFE	RSON 230	)6		FORM 990F	ZZ - 1			42-0889496
Note: If you have any listed property, complete Part V before you complete Part I  Maximum amount (see instructions)										
Maximum amount (see instructions)  1 Total cost of section 179 property placed in service (see instructions)  2 Total cost of section 179 property before reduction in limitation (see instructions)  3 Threshold cost of section 179 property before reduction in limitation (see instructions)  4 Reduction in limitation Subtract line 3 from line 2 if zero or less, enter -0-  5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-  6 (a) Description of property  (b) Cost (business use only)  7 Listed property Enter the amount from line 29  8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  9 Tentative deduction. Enter the smaller of line 5 or line 8  10 Carryover of disallowed deduction from line 13 of your 2013 Form 4582  10 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11  12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11  13 Carryover of disallowed deduction to 2015. Add lines 9 and 10, less than zero) or line 5  14 Special Depreciation Allowance and Other Depreciation. (Do not include listed property). (See instructions)  15 Special Depreciation Allowance and Other Depreciation. (Do not include listed property). (See instructions)  16 Other depreciation (including ACRS).  17 MACRS deductions for assets placed in service during the tax year (see instructions)  18 Special Depreciation. (Do not include listed property). (See instructions)  19 a 3-year property.  (a) Classification of property.  (b) Morth and year (c) Basis for experiation (d) Recovery period.  (b) Convention (d) Method. (e) Depreciation deduction enterts are instructions.)  19 a 3-year property.  (c) Tyear property.  (d) Morth and year (c) Basis for experiation (d) Recovery period. (e) Convention (f) Method. (e) Depreciation deduction entry-see instructions)  19 a 3-year property.  (a) Classification of property.  (b) Syear property.  (c) Tyear property.  (d) Tyear property.  (e) Syear property.  (e) Syear			=				nrt l			
2 Total cost of section 179 property placed in service (see instructions) 3 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 Reduction in limitation Subtract line 3 from line 21 fear or less, enter -0- 5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- 6 (a) Description of property (b) Cost (business use only) (c) Elected cost 7 Listed property Enter the amount from line 29 7 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 7 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 9 Tentative deduction fent first mailler of line 5 or line 8 9 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 10 Carryover of disallowed deduction from line 13 of your 2013 Form 4562 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 12 Carryover of disallowed deduction to 2015 Add lines 9 and 10, less line 12 12 Total color use Part II or Part III below for listed property instead, use Part V.    Part III   Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions) 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) 15 Property subject to section 168(N(1) election   15   15   15   15   15   15   15   1	1					- <del>you complete</del> 1			1	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) 4 Reduction in limitation. Subtract line 3 from line 2 if zero or less, enter -0. 5 Dollar immitation for tax year Subtract line 4 from line 1. If zero or less, enter -0. If mamed filling separately, see instructions 6 (a) Description of property 7 Listed property Enter the amount from line 29 7 Listed property Enter the amount from line 29 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 9 Tentative deduction. Enter the smaller of line 5 or line 8 9 Tentative deduction. Enter the smaller of line 5 or line 8 9 Tentative deduction. Enter the smaller of lines 5 or line 8 10 Carryover of disallowed deduction from line 13 of your 2013 Form 4582 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 12 Section 179 expense deduction. Add lines 9 and 10, less line 12 13 Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 14 Special Depreciation. Allowance and Other Depreciation. (Do not include listed property). (See instructions) 14 Special Depreciation Allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) 14 Special Depreciation Allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) 15 Other depreciation (including ACRS)  Fart III MACRS Depreciation (Do not include listed property) (See instructions)  Section A 17 MACRS deductions for assets placed in service in tax years beginning before 2014 18 If you are electing to group any assets placed in service ultimately asset accounts, check here  Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation (g) Depreciation deduction (g) Depreciation deduction (g) Depreciation of property  6 Output Depreciation of property 7 Very property 9 Depreciation of property 9 Depreciation of property 9 Depreciation of property 9 Depr		•	•	n service (se	e instructions)			· · · ·		
A Reduction in limitation Subtract line 3 from line 2 if zero or less, enter -0- 4 5 Dollar limitation for tax year Subtract line 4 from line 1. if zero or less, enter -0- if married filing separately, see instructions		· ·		•	· •			ŀ		
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If mamed filing separately, see instructions  6 (a) Description of property (b) Cost (business use only)  7 Listed property. Enter the amount from line 29  8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  9 Tentative deduction. Enter the smaller of line 5 or line 8  10 Carryover of disallowed deduction from line 13 of your 2013 Form 4562  11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5  2 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11  12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11  13 Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12  14 Special Depreciation. Allowance and Other Depreciation. (Do not include listed property.) (See instructions.)  14 Special Depreciation Allowance and Other Depreciation. (Do not include listed property.) (See instructions.)  15 Property subject to section 168(f)(1) election.  16 Other depreciation (including ACRS).  17 MACRS Depreciation. (Do not include listed property.) (See instructions.)  Section A  17 MACRS deductions for assets placed in service unit ax years beginning before 2014.  18 If you are electing to group any assets placed in service during the tax year (see instructions)  Section A  19 A Syear property.  19 A Syear property.  20 Carryover property.  19 A Syear property.  21 Syear property.  22 Syear property.  23 Syear property.  24 Syear property.  25 Syrs.  26 St.					•	,		· · · ·		
separately, see instructions	-				•			· · ·	<u> </u>	<del></del> -
(e) Description of property (b) Cost (business use only) (c) Elected cost    Cost (business use only)   (c) Elected cost   (c)	9	•			•		J		_	
7 Listed property Enter the amount from line 29	-	=		<del></del>	ſ				3	
Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  Tentative deduction Enter the smaller of line 5 or line 8  Tentative deduction Enter the smaller of line 5 or line 8  Carryover of disallowed deduction from line 13 of your 2013 Form 4562  Business income limitation Enter the smaller of business income (not less than zero) or line 5  Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11  Carryover of disallowed deduction to 2015 Add lines 9 and 10, less line 12  Note: Do not use Part II or Part III below for listed property Instead, use Part V.  Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)  Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)  14  Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)  15  Fort III MACRS Depreciation (Do not include listed property) (See instructions)  Section A  MACRS deductions for assets placed in service in tax years beginning before 2014  If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service only-see instructions)  (b) Bass for depreciation (business-investment user)  19 a 3-year property  c 7-year property  d 10-year property  f 20-year property  g 25-year property  g 25-year property	_6	(a) De	escription of property		(b)	Cost (business use only	(c) Elec	cted cost_		
Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  Tentative deduction Enter the smaller of line 5 or line 8  Tentative deduction Enter the smaller of line 5 or line 8  Carryover of disallowed deduction from line 13 of your 2013 Form 4562  Business income limitation Enter the smaller of business income (not less than zero) or line 5  Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11  Carryover of disallowed deduction to 2015 Add lines 9 and 10, less line 12  Note: Do not use Part II or Part III below for listed property Instead, use Part V.  Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)  Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)  14  Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)  15  Fort III MACRS Depreciation (Do not include listed property) (See instructions)  Section A  MACRS deductions for assets placed in service in tax years beginning before 2014  If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service only-see instructions)  (b) Bass for depreciation (business-investment user)  19 a 3-year property  c 7-year property  d 10-year property  f 20-year property  g 25-year property  g 25-year property							<del>-</del>			
Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  Tentative deduction Enter the smaller of line 5 or line 8  Tentative deduction Enter the smaller of line 5 or line 8  Carryover of disallowed deduction from line 13 of your 2013 Form 4562  Business income limitation Enter the smaller of business income (not less than zero) or line 5  Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11  Carryover of disallowed deduction to 2015 Add lines 9 and 10, less line 12  Note: Do not use Part II or Part III below for listed property Instead, use Part V.  Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)  Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)  14  Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)  15  Fort III MACRS Depreciation (Do not include listed property) (See instructions)  Section A  MACRS deductions for assets placed in service in tax years beginning before 2014  If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service only-see instructions)  (b) Bass for depreciation (business-investment user)  19 a 3-year property  c 7-year property  d 10-year property  f 20-year property  g 25-year property  g 25-year property										
9 Tentative deduction Enter the smaller of line 5 or line 8								—-т		
10 Carryover of disallowed deduction from line 13 of your 2013 Form 4562	_		· · · · ·				• • • • • • •	• • • • •		
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions).  12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	_									
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11  13 Carryover of disallowed deduction to 2015 Add lines 9 and 10, less line 12  Note: Do not use Part II or Part III below for listed property Instead, use Part V.  Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)  14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)  15 Property subject to section 168(f)(1) election  16 Other depreciation (including ACRS)  Part III MACRS Depreciation (Do not include listed property) (See instructions)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2014  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service in the placed in service only-see instructions)  19 a 3-year property  5 Several property  6 15-year property  7 20-year property  9 25-year property  10 10-year property  11 25 year property  12 5 yrs  12 5 yrs  13 3  14 3 3 year property  15 10 not include listed property instead, use Part V.  10 If you are electing to group any assets placed in service buring 2014 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service buring 2014 Tax Year Using the General Depreciation deduction (g) Depreciation deduction service buring 2014 Tax Year Using the General Depreciation (g) Depreciation deduction service period (g) Across period (g) Convention (g) Depreciation deduction service period (g) Service mitructions (g) Depreciation deduction service period (g) Service mitructions (g	_			-				}		
13 Carryover of disallowed deduction to 2015 Add lines 9 and 10, less line 12					•	,	5 (see inst	ructions)	_	
Note: Do not use Part III or Part III below for listed property Instead, use Part V.    Part II   Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)  14   Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)  15   Property subject to section 168(f)(1) election  16   Other depreciation (including ACRS)  17   MACRS Depreciation (Do not include listed property) (See instructions)  Section A  17   MACRS deductions for assets placed in service in tax years beginning before 2014  18   If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service in service in service only-see instructions)  (c) Basis for depreciation (business/investment use only-see instructions)  (d) Recovery period  (e) Convention (f) Method (g) Depreciation deduction (f) Method (g) Depreciation deduction only-see instructions)  19 a 3-year property  6 10-year property  6 10-year property  7 20-year property  9 25-year property  9 25-year property		•		•				• • • • •	12	
Part III   Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)  14   Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)  15   Property subject to section 168(f)(1) election  16   Other depreciation (including ACRS)    Part III   MACRS Depreciation (Do not include listed property) (See instructions)    Section A		<del></del>					3			
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)  15 Property subject to section 168(f)(1) election  16 Other depreciation (including ACRS)  16 1, 290  Part III MACRS Depreciation (Do not include listed property) (See instructions)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2014  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service in the placed in service only-see instructions)  19 a 3-year property  b 5-year property  c 7-year property  d 10-year property  f 20-year property  g 25-year property  g 25-year property  g 25-year property  25 yrs  S/L	$\overline{}$									<del></del>
during the tax year (see instructions)  Property subject to section 168(f)(1) election  15    16								isted prop	perty.	(See instructions )
15 Property subject to section 168(f)(1) election  16 Other depreciation (including ACRS)  Part III MACRS Depreciation (Do not include listed property) (See instructions)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2014  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service during the factorial definition of property  (c) Basis for depreciation (business/investment use only-see instructions)  (d) Recovery period  (e) Convention (f) Method  (g) Depreciation deduction  (g) Depreciation deduction  19 a 3-year property  b 5-year property  c 7-year property  d 10-year property  f 20-year property  g 25-year property  25 yrs  S/L	14	Special depreciation allow	vance for qualifie	d property (d	other than listed pro	perty) placed in se	rvice			
16 Other depreciation (including ACRS)  Part III MACRS Depreciation (Do not include listed property) (See instructions)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2014		• ,	•	• • • • •			• • • • • • •	· · ·	14	
Part III   MACRS Depreciation (Do not include listed property) (See instructions)   Section A	15	Property subject to section	n 168(f)(1) electio	on			• • • • • • •	· · ·	15	
Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2014	_							<u>,,,</u>	16	1,290
MACRS deductions for assets placed in service in tax years beginning before 2014	Pa	rt III MACRS De	preciation	(Do not inc	lude listed propert	y) (See instructio	ns)			
If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service  (c) Basis for depreciation (business/investment use only-see instructions)  (d) Recovery period  (e) Convention  (f) Method  (g) Depreciation deduction  To year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property  25 yrs  S/L					Section	on A				
Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System  (a) Classification of property (b) Month and year placed in service  (c) Basis for depreciation (business/investment use only-see instructions)  (d) Recovery period (e) Convention (f) Method (g) Depreciation deduction	17	MACRS deductions for a	ssets placed in se	ervice in tax	years beginning be	fore 2014 .			17	
Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System  (a) Classification of property (b) Month and year placed in service  (c) Basis for depreciation (business/investment use only-see instructions)  (d) Recovery period (e) Convention (f) Method (g) Depreciation deduction	18	If you are electing to grou	p any assets plac	ced in servic	e during the tax yea	ar into one or more	general	_		
(a) Classification of property (b) Month and year placed in service  (c) Basis for depreciation (business/investment use only-see instructions)  (d) Recovery period  (e) Convention (f) Method (g) Depreciation deduction		asset accounts, check he	ere	<u></u>	<u> </u>	<u></u>	<u></u> ▶			
(a) Classification of property  placed in service  (business/investment use only-see instructions)  (c) Convention  (d) Recovery period  (e) Convention  (f) Method  (g) Depreciation deduction		Section					General Depr	eciation S	Syste	<u>m</u>
b         5-year property           c         7-year property           d         10-year property           e         15-year property           f         20-year property           g         25-year property           25 yrs         S/L		(a) Classification of property	y   F	placed in	(business/investment	use (d) Recovery	(e) Convention	(f) Meth	od	(g) Depreciation deduction
b         5-year property           c         7-year property           d         10-year property           e         15-year property           f         20-year property           g         25-year property           25 yrs         S/L	19 a	3-year property								
c         7-year property           d         10-year property           e         15-year property           f         20-year property           g         25-year property           25 yrs         S/L	b									
d 10-year property         9 15-year property           e 15-year property         9 25-year property           g 25-year property         25 yrs           S/L	С									
e         15-year property           f         20-year property           g         25-year property           25 yrs         S/L	d									
f         20-year property           g         25-year property           25 yrs         S/L	e									
g 25-year property 25 yrs S/L										
						25 vrs	1	S/L		
		Residential rental				27 5 yrs.	ММ	S/L		

Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System 20 a Class life S/L b 12-year S/L 12 yrs

Part IV Summary (See instructions )

Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter 1,290 here and on the appropriate lines of your return. Partnerships and S corporations - see instructions

27 5 yrs.

39 yrs

40 yrs

MM

MM

MM

MM

S/L

S/L

S/L

S/L

For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

	•	•		_	•
_					

property

property

c 40-year

Nonresidential real