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Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

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

OMB No 1545-1150

2014Department of the Treasury
Internal Revenue Service

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

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.Open to Public
Inspection

A For the 2014 calendar year, or tax year beginning 5/01, 2014, and ending 4/30, 2015	
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	C Employer identification number 42-1199660 E Telephone number F Group Exemption Number ▶
D Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ I Website: ▶ N/A J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(8) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 164,655.	

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)	
Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>	
1 Contributions, gifts, grants, and similar amounts received	1 9,460.
2 Program service revenue including government fees and contracts	2
3 Membership dues and assessments	3
4 Investment income	4
5a Gross amount from sale of assets other than inventory	5a
5b Less: cost or other basis and sales expenses	5b
5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c
6 Gaming and fundraising events	
6a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
6b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b
6c Less: direct expenses from gaming and fundraising events	6c
6d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d
7a Gross sales of inventory, less returns and allowances	7a 155,195.
7b Less: cost of goods sold	7b 58,310.
7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c 96,885.
8 Other revenue (describe in Schedule O)	8
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 106,345.
10 Grants and similar amounts paid (list in Schedule O)	10
11 Benefits paid to or for members	11
12 Salaries, other compensation, and employee benefits	12 47,920.
13 Professional fees and other payments to independent contractors	13 3,720.
14 Occupancy, rent, utilities, and maintenance	14
15 Printing, publications, postage, and shipping	15 112.
16 Other expenses (describe in Schedule O) SEE SCHEDULE O	16 44,552.
17 Total expenses. Add lines 10 through 16	17 96,304.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 10,041.
19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19 78,525.
20 Other changes in net assets or fund balances (explain in Schedule O)	20
21 Net assets or fund balances at end of year. Combine lines 18 through 20	21 88,566.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2014)

7 26

Part II	Balance Sheets (see the instructions for Part II)
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Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II ☐

☒

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	70,443.	22 81,859.
23	Land and buildings	4,017.	23 3,391.
24	Other assets (describe in Schedule O) SEE SCHEDULE O	5,036.	24 4,620.
25	Total assets	79,496.	25 89,870.
26	Total liabilities (describe in Schedule O) SEE SCHEDULE O	971.	26 1,304.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	78,525.	27 88,566.

Part III	Statement of Program Service Accomplishments (see the instructions for Part III)
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Check if the organization used Schedule O to respond to any question in this Part III ☐

□

Expenses

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others.)

28 TO PROVIDE FELLOWSHIP TO THE MEMBERS AND TO SUPPORT COMMUNITY
EFFORTS

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

28 a

29

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

29 a

30

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

30 a

31 Other program services (describe in Schedule O)

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

31 a

32 Total program service expenses (add lines 28a through 31a).

32

Part IV	List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
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Check if the organization used Schedule O to respond to any question in this Part IV

7

[illegible]

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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		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)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III		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		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b N/A		
39 Section 501(c)(7) organizations Enter:		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: N/A section 4911 ▶ N/A; section 4912 ▶ N/A; section 4955 ▶ N/A		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ 0.		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		X
41 List the states with which a copy of this return is filed ▶ NONE		

42a The organization's books are in care of **▶** BILL GARTNER Telephone no **▶** (515) 989-9394
 Located at **▶** 805 JOHN CLINTON DRIVE CARLISLE IA ZIP + 4 **▶** 50047

	Yes	No
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country: ▶		X
42c See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). At any time during the calendar year, did the organization maintain an office outside the U.S.? If 'Yes,' enter the name of the foreign country: ▶		X

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

	Yes	No
44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		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		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions).		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

	Yes	No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II

	Yes	No
47		
48		
49a		
49b		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

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

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

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

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

f Total number of other employees paid over \$100,000 **▶** _____

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

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

d Total number of other independent contractors each receiving over \$100,000 **▶** _____

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A **▶** ☐ Yes ☐ No

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

Sign Here

Signature of officer

Date

JUSTIN COCHRAN
Type or print name and title

COMMANDER

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self employed

PTIN

KATHLEEN A. ERMELS

Kathleen Ermels

8/13/15

P00956614

Firm's name **▶ THE BOOKKEEPERS, INC**

Firm's address **▶ 3790 HUBBELL AVE**

DES MOINES, IA 50317-4302

Firm's EIN **▶ 42-1202396**

Phone no **515-265-8003**

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

▶ ☒ Yes ☐ No

Form 990-EZ (2014)

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2014**Open to Public
Inspection**Name of the organization
CARLISLE VFW POST 2099Employer identification number
42-1199660**FORM 990-EZ, PART I, LINE 16**
OTHER EXPENSES

ADVERTISING AND PROMOTION	\$	688.
BANK CHARGES		34.
CONTRIBUTIONS		2,021.
DEPRECIATION		1,040.
DUES AND SUBS		1,509.
INSURANCE		10,618.
LAUNDRY & UNIFORMS		59.
LICENSES & PERMITS		2,040.
MISCELLANEOUS EXPENSE		332.
OFFICE EXPENSES		989.
PEST CONTROL		212.
PROP TAXES		2,980.
REPAIRS		2,648.
STORAGE		334.
SUPPLIES		5,563.
TELEPHONE		1,664.
TRASH/SNOW REMOVAL		1,094.
TV/ENTERTAINMENT		4,018.
UTILITIES		6,683.
VEHICLE		26.
TOTAL	\$	44,552.

FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	<u>BEGINNING</u>	<u>ENDING</u>
MACHINERY AND EQUIPMENT	\$ 1,515.	\$ 1,101.
NOTES AND LOANS RECEIVABLE	3,521.	3,519.
TOTAL	\$ 5,036.	\$ 4,620.

FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 971.	\$ 1,304.
TOTAL	\$ 971.	\$ 1,304.

FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO PROVIDE FELLOWSHIP TO THE MEMBERS AND TO SUPPORT COMMUNITY EFFORTS

FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR
INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? NO(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR
INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? NO

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2014Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.Attachment
Sequence No **179**

Name(s) shown on return

CARLISLE VFW POST 2099

Identifying number

42-1199660

Business or activity to which this form relates

FORM 990/990-PF**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	1,040.
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 <input type="checkbox"/>		

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
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C – Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	1,040.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	