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Form 990-EZ

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

OMB No 1545-1150

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 07-01-2014, and ending 06-30-2015

B

Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C

Name of organization  
Carpenters Local 587

Number and street (or P O box, if mail is not delivered to street address)Room/suite  
4208 N Hainje Ave

City or town, state or province, country, and ZIP or foreign postal code  
Sioux Falls, SD 57110

D

Employer identification number  
46-0241582

E Telephone number  
(651) 379-0268

F Group Exemption Number

G Accounting Method ☒ Cash ☐ Accrual Other (specify) \_\_\_\_\_

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ☒ N/A

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)( 5) ☐ (insert no ) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☐ Corporation ☐ Trust ☐ Association ☐ 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. ☒ \$ 17,422

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 ☒

|            |    |                                                                                                                                                                                                                  |    |         |
|------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| Revenue    | 1  | Contributions, gifts, grants, and similar amounts received                                                                                                                                                       | 1  |         |
|            | 2  | Program service revenue including government fees and contracts                                                                                                                                                  | 2  | 17,132  |
|            | 3  | Membership dues and assessments                                                                                                                                                                                  | 3  |         |
|            | 4  | Investment income                                                                                                                                                                                                | 4  | 290     |
|            | 5a | Gross amount from sale of assets other than inventory                                                                                                                                                            | 5a |         |
|            | b  | Less cost or other basis and sales expenses                                                                                                                                                                      | 5b | 0       |
|            | c  | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)                                                                                                                          | 5c |         |
|            | 6  | Gaming and fundraising events                                                                                                                                                                                    | 6d |         |
|            | a  | Gross income from gaming (attach Schedule G if greater than \$15,000)                                                                                                                                            | 6a |         |
|            | b  | Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 6b | 0       |
| Expenses   | c  | Less direct expenses from gaming and fundraising events                                                                                                                                                          | 6c | 0       |
|            | d  | 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 |         |
|            | b  | Less cost of goods sold                                                                                                                                                                                          | 7b | 0       |
|            | c  | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)                                                                                                                                   | 7c |         |
|            | 8  | Other revenue (describe in Schedule O)                                                                                                                                                                           | 8  |         |
|            | 9  | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8                                                                                                                                                           | 9  | 17,422  |
|            | 10 | Grants and similar amounts paid (list in Schedule O)                                                                                                                                                             | 10 | 12,853  |
|            | 11 | Benefits paid to or for members                                                                                                                                                                                  | 11 |         |
|            | 12 | Salaries, other compensation, and employee benefits                                                                                                                                                              | 12 |         |
| Net Assets | 13 | Professional fees and other payments to independent contractors                                                                                                                                                  | 13 | 822     |
|            | 14 | Occupancy, rent, utilities, and maintenance                                                                                                                                                                      | 14 | 350     |
|            | 15 | Printing, publications, postage, and shipping                                                                                                                                                                    | 15 | 527     |
|            | 16 | Other expenses (describe in Schedule O)                                                                                                                                                                          | 16 | 5,763   |
|            | 17 | Total expenses. Add lines 10 through 16                                                                                                                                                                          | 17 | 20,315  |
|            | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9)                                                                                                                                                  | 18 | -2,893  |
|            | 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 | 179,047 |
|            | 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 | 176,154 |

Part II

Balance Sheets (see the instructions for Part II)

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

|                                                                                | (A) Beginning of year |    | (B) End of year |
|--------------------------------------------------------------------------------|-----------------------|----|-----------------|
| 22 Cash, savings, and investments                                              | 178,714               | 22 | 175,916         |
| 23 Land and buildings                                                          |                       | 23 |                 |
| 24 Other assets (describe in Schedule O)                                       | 333                   | 24 | 238             |
| 25 Total assets                                                                | 179,047               | 25 | 176,154         |
| 26 Total liabilities (describe in Schedule O)                                  |                       | 26 |                 |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 179,047               | 27 | 176,154         |

Part III

Statement of Program Service Accomplishments (see the instructions for Part III)

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

What is the organization's primary exempt purpose?  
Labor Union

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

28 To organize all workers for the economic, moral and social advancement of their condition and Status (Grants \$ ) If this amount includes foreign grants, check here

29

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

30

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

31 Other program services (describe in Schedule O ) (Grants \$ ) If this amount includes foreign grants, check here

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

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

Part IV

List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

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

| (a) Name and title                  | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|------------------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| Darell Helm<br>Trustee              | 0                                              | 0                                                                          |                                                                                         |                                            |
| Lance L Steinberg<br>President      | 0                                              | 0                                                                          |                                                                                         |                                            |
| William G Hadrath<br>Trustee        | 0                                              | 0                                                                          |                                                                                         |                                            |
| Joel Carter Laskey<br>Financial Sec | 0                                              | 0                                                                          |                                                                                         |                                            |
| Corey A Tighe<br>Recording Sec      | 0                                              | 0                                                                          |                                                                                         |                                            |
| Mike D Holloway<br>Vice President   | 0                                              | 0                                                                          |                                                                                         |                                            |
|                                     |                                                |                                                                            |                                                                                         |                                            |
|                                     |                                                |                                                                            |                                                                                         |                                            |
|                                     |                                                |                                                                            |                                                                                         |                                            |
|                                     |                                                |                                                                            |                                                                                         |                                            |
|                                     |                                                |                                                                            |                                                                                         |                                            |
|                                     |                                                |                                                                            |                                                                                         |                                            |
|                                     |                                                |                                                                            |                                                                                         |                                            |

Form 990-EZ (2014)

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

|     |                                                                                                                                                                                                                                                                                                                                    |     |    |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
|     |                                                                                                                                                                                                                                                                                                                                    | Yes | No |
| 33  | Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O                                                                                                                                                                | 33  | No |
| 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  | No |
| 35a | Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?                                                                                                                                               | 35a | No |
| b   | If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O                                                                                                                                                                                                         | 35b | No |
| c   | Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III                                                                                                                   | 35c | No |
| 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  | No |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions                                                                                                                                                                                                                                       | 37a |    |
| b   | Did the organization file Form 1120-POL for this year?                                                                                                                                                                                                                                                                             | 37b | No |
| 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?                                                                                                       | 38a | No |
| b   | If "Yes," complete Schedule L, Part II and enter the total amount involved                                                                                                                                                                                                                                                         | 38b |    |
| 39  | Section 501(c)(7) organizations Enter                                                                                                                                                                                                                                                                                              |     |    |
| a   | Initiation fees and capital contributions included on line 9                                                                                                                                                                                                                                                                       | 39a | 0  |
| b   | Gross receipts, included on line 9, for public use of club facilities                                                                                                                                                                                                                                                              | 39b | 0  |
| 40a | Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under 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 |    |
| c   | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958                                                                                                                                        |     |    |
| d   | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization                                                                                                                                                                                                          |     |    |
| e   | All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T                                                                                                                                                                            | 40e | No |
| 41  | List the states with which a copy of this return is filed                                                                                                                                                                                                                                                                          |     |    |
| 42a | The organization's books are in care of Melissa Laskey Telephone no (651) 379-0268 Located at 4208 N Hainje Ave Sioux Falls, SD ZIP +4 57110                                                                                                                                                                                       |     |    |
| 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                                           | 42b | No |
|     | 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 U S ? If "Yes," enter the name of the foreign country                                                                                                                                                                                    | 42c | No |
| 43  | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year                                                                                                                                            | 43  |    |
|     |                                                                                                                                                                                                                                                                                                                                    | 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                                                                                                                                                                                                 | 44a | No |
| 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 | No |
| c   | Did the organization receive any payments for indoor tanning services during the year?                                                                                                                                                                                                                                             | 44c | No |
| 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 | No |
| 45a | Did the organization have a controlled entity within the meaning of section 512(b)(13)?                                                                                                                                                                                                                                            | 45a | No |
| 45b | Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)                                                                                 | 45b | No |

|    |                                                                                                                                                                                                      |     |    |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
|    |                                                                                                                                                                                                      | Yes | No |
| 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 . . . . . |     | No |

Part VI

Section 501(c)(3) organizations only

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

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

|     |                                                                                                                                                                      |     |    |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
|     |                                                                                                                                                                      | Yes | No |
| 47  | Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . . |     |    |
| 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? . . . . .                                                                  |     |    |
| 49b | 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 |
| NONE                                                                                                                                                                                                                                                      |                                                |                                                   |                                                                                         |                                            |
|                                                                                                                                                                                                                                                           |                                                |                                                   |                                                                                         |                                            |
|                                                                                                                                                                                                                                                           |                                                |                                                   |                                                                                         |                                            |
|                                                                                                                                                                                                                                                           |                                                |                                                   |                                                                                         |                                            |
|                                                                                                                                                                                                                                                           |                                                |                                                   |                                                                                         |                                            |

|   |                                                               |  |
|---|---------------------------------------------------------------|--|
| 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 |
| NONE                                                                                                                                                                                                       |                     |                  |
|                                                                                                                                                                                                            |                     |                  |
|                                                                                                                                                                                                            |                     |                  |
|                                                                                                                                                                                                            |                     |                  |
|                                                                                                                                                                                                            |                     |                  |

|   |                                                                                      |  |
|---|--------------------------------------------------------------------------------------|--|
| d | Total number of other independent contractors each receiving over \$100,000. . . . . |  |
|---|--------------------------------------------------------------------------------------|--|

|    |                                                                                                                                         |                                                          |
|----|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| 52 | Did the organization complete Schedule A? <b>NOTE.</b> All Section 501(c)(3) organizations must attach a completed Schedule A . . . . . | <input type="checkbox"/> Yes <input type="checkbox"/> 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                                                                                                                                           | <div>Signature of officer</div> <div>Lance L Steinberg President</div> |  |                      | <div>Date</div> <div>2015-09-02</div> |                                                                |
|                                                                                                                                                     |                                                                        |  |                      |                                       |                                                                |
| Paid Preparer Use Only                                                                                                                              | Print/Type preparer's name<br>Charles A Nelson                         |  | Preparer's signature | Date                                  | Check <input type="checkbox"/> if self-employed PTIN P00506490 |
|                                                                                                                                                     | Firm's name Nelson & Nelson CPAs LLP                                   |  |                      |                                       | Firm's EIN                                                     |
|                                                                                                                                                     | Firm's address 1701 S Minnesota Ave<br>Sioux Falls, SD 571051751       |  |                      |                                       | Phone no (605) 336-1988                                        |
| May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |                                                                        |  |                      |                                       |                                                                |

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.****▶ Attach to Form 990 or 990-EZ.****▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No 1545-0047

**2014****Open to Public  
Inspection**Name of the organization  
Carpenters Local 587**Employer identification number**

46-0241582

**990 Schedule O, Supplemental Information**

| Return Reference                                       | Explanation                                                                    |
|--------------------------------------------------------|--------------------------------------------------------------------------------|
| Grants and Similar Amounts Paid In Excess of \$5,000 1 |                                                                                |
| Other Expenses 1001                                    | Advertising and Promotion \$2566                                               |
| Other Expenses 1007                                    | Conferences, Conventions, and Meetings \$2601                                  |
| Other Expenses 1009                                    | Depreciation \$95                                                              |
| Other Expenses 1012                                    | Insurance \$50                                                                 |
| Other Expenses 2                                       | Bad Checks \$394                                                               |
| Other Expenses 3                                       | Maintenance Expense \$57                                                       |
| Other Assets 1002                                      | Furniture and Fixtures - Beginning \$333 Furniture and Fixtures - Ending \$238 |

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

Depreciation and Amortization  
(Including Information on Listed Property)

► **Attach to your tax return.**

► **Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).**

OMB No 1545-0172

**2014**

Attachment  
Sequence No **179**

|                                                 |                                                                    |                                  |
|-------------------------------------------------|--------------------------------------------------------------------|----------------------------------|
| Name(s) shown on return<br>Carpenters Local 587 | Business or activity to which this form relates<br>Form 990/990-PF | Identifying number<br>46-0241582 |
|-------------------------------------------------|--------------------------------------------------------------------|----------------------------------|

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 <b>smaller</b> of line 5 or line 8                                                  | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2013 Form 4562                                             | 10                           |                  |
| 11 | Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11                           |                  |
| 12 | Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11                              | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2015 Add lines 9 and 10, less line 12                                        | 13                           |                  |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property ) (See instructions )

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

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

Section A

|    |                                                                                                                                   |    |    |
|----|-----------------------------------------------------------------------------------------------------------------------------------|----|----|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2014                                                  | 17 | 95 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here |    |    |

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      |                                                                            |                     |                |            |                            |
| b 5-year property              |                                      |                                                                            |                     |                |            |                            |
| c 7-year property              |                                      |                                                                            |                     |                |            |                            |
| d 10-year property             |                                      |                                                                            |                     |                |            |                            |
| e 15-year property             |                                      |                                                                            |                     |                |            |                            |
| f 20-year property             |                                      |                                                                            |                     |                |            |                            |
| g 25-year property             |                                      |                                                                            | 25 yrs              |                | S/L        |                            |
| h Residential rental property  |                                      |                                                                            | 27 5 yrs            | MM             | S/L        |                            |
|                                |                                      |                                                                            | 27 5 yrs            | MM             | S/L        |                            |
| i Nonresidential real property |                                      |                                                                            | 39 yrs              | MM             | S/L        |                            |
|                                |                                      |                                                                            |                     | MM             | S/L        |                            |

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

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

Part IV Summary (see instructions.)

|    |                                                                                                                                                                                                          |    |    |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|
| 21 | Listed property Enter amount from line 28                                                                                                                                                                | 21 |    |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions | 22 | 95 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs                                                                  | 23 |    |

Part V

Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

|                                                                                                                                                                            |                               |                                            |                            |                                                              |                        |                                                                                                 |                                |                                 |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------|----------------------------|--------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------|--|
| 24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No                                          |                               |                                            |                            |                                                              |                        | 24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No |                                |                                 |  |
| (a)<br>Type of property (list vehicles first)                                                                                                                              | (b)<br>Date placed in service | (c)<br>Business/ investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/ Convention                                                                       | (h)<br>Depreciation/ deduction | (i)<br>Elected section 179 cost |  |
| 25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) |                               |                                            |                            |                                                              |                        |                                                                                                 | 25                             |                                 |  |
| 26 Property used more than 50% in a qualified business use                                                                                                                 |                               |                                            |                            |                                                              |                        |                                                                                                 |                                |                                 |  |
|                                                                                                                                                                            |                               | %                                          |                            |                                                              |                        |                                                                                                 |                                |                                 |  |
|                                                                                                                                                                            |                               | %                                          |                            |                                                              |                        |                                                                                                 |                                |                                 |  |
|                                                                                                                                                                            |                               | %                                          |                            |                                                              |                        |                                                                                                 |                                |                                 |  |
| 27 Property used 50% or less in a qualified business use                                                                                                                   |                               |                                            |                            |                                                              |                        |                                                                                                 |                                |                                 |  |
|                                                                                                                                                                            |                               | %                                          |                            |                                                              |                        | S/L -                                                                                           |                                |                                 |  |
|                                                                                                                                                                            |                               | %                                          |                            |                                                              |                        | S/L -                                                                                           |                                |                                 |  |
|                                                                                                                                                                            |                               | %                                          |                            |                                                              |                        | S/L -                                                                                           |                                |                                 |  |
| 28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1                                                                                        |                               |                                            |                            |                                                              |                        | 28                                                                                              |                                |                                 |  |
| 29 Add amounts in column (i), line 26 Enter here and on line 7, page 1                                                                                                     |                               |                                            |                            |                                                              |                        |                                                                                                 | 29                             |                                 |  |

Section B—Information on Use of Vehicles

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

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

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

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

|                                                                                                                                                                                                                           |     |    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?                                                                                        | Yes | No |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners |     |    |
| 39 Do you treat all use of vehicles by employees as personal use?                                                                                                                                                         |     |    |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?                                                       |     |    |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions )                                                                                                                    |     |    |
| <b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.                                                                                                        |     |    |

Part VI Amortization

|                                                                                     |                                 |                           |                     |                                          |                                   |
|-------------------------------------------------------------------------------------|---------------------------------|---------------------------|---------------------|------------------------------------------|-----------------------------------|
| (a)<br>Description of costs                                                         | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
| 42 Amortization of costs that begins during your 2014 tax year (see instructions)   |                                 |                           |                     |                                          |                                   |
|                                                                                     |                                 |                           |                     |                                          |                                   |
| 43 Amortization of costs that began before your 2014 tax year                       |                                 |                           |                     | 43                                       |                                   |
| 44 <b>Total.</b> Add amounts in column (f) See the instructions for where to report |                                 |                           |                     | 44                                       |                                   |