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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)

2014

Open to Public Inspection

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

**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

<b>C</b> Name of organization OPELIKA LIONS CLUB	<b>D</b> Employer identification number 63-6054601
Number and street (or P O box, if mail is not delivered to street address) PO BOX 404	<b>E</b> Telephone number (334) 745-0886
<b>F</b> Group Exemption Number ► 0239 City or town, state or province, country, and ZIP or foreign postal code OPELIKA, AL 36801	

**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)( 4) ► (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 ► \$ 91,226****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 . . . . . 

<b>Revenue</b> 1 Contributions, gifts, grants, and similar amounts received . . . . . 2 Program service revenue including government fees and contracts . . . . . 3 Membership dues and assessments . . . . . 4 Investment income . . . . . 5a Gross amount from sale of assets other than inventory . . . . . b Less cost or other basis and sales expenses . . . . . c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . . 6 Gaming and fundraising events a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . . 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) . . . . . c Less direct expenses from gaming and fundraising events . . . . . d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . . 7a Gross sales of inventory, less returns and allowances . . . . . b Less cost of goods sold . . . . . c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . . 8 Other revenue (describe in Schedule O) . . . . . 9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ► . . . . .	<b>1</b> 9,701 <b>2</b> 2,007 <b>3</b> 775 <b>4</b> 5 <b>5a</b> <b>5b</b> <b>5c</b> <b>6a</b> <b>6b</b> 77,693 <b>6c</b> 50,317 <b>6d</b> 27,376 <b>7a</b> <b>7b</b> <b>7c</b> <b>8</b> 1,045 <b>9</b> 40,909
<b>Expenses</b>	
10 Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b> 29,143
11 Benefits paid to or for members . . . . .	<b>11</b>
12 Salaries, other compensation, and employee benefits . . . . .	<b>12</b>
13 Professional fees and other payments to independent contractors . . . . .	<b>13</b> 850
14 Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>
15 Printing, publications, postage, and shipping . . . . .	<b>15</b>
16 Other expenses (describe in Schedule O) . . . . .	<b>16</b> 9,640
17 <b>Total expenses.</b> Add lines 10 through 16 ► . . . . .	<b>17</b> 39,633
<b>Net Assets</b>	
18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b> 1,276
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) . . . . .	<b>19</b> 11,805
20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>
21 Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .	<b>21</b> 13,081

**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	9,170	22	11,054
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	2,635	24	2,027
<b>25 Total assets</b>	<b>11,805</b>	<b>25</b>	<b>13,081</b>
<b>26 Total liabilities</b> (describe in Schedule O)		26	
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	11,805	27	13,081

**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?

CIVIC BETTERMENT

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

**Expenses**

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

**28 VARIOUS SPECIAL EVENTS AND ACTIVITIES ARE HELD ANNUALLY TO RAISE MONEY FOR VISUALLY IMPAIRED OR BLIND ALABAMIANS, AND TO PROVIDE ADDITIONAL FUNDING FOR BAND PROGRAMS IN THE OPELIKA CITY SCHOOLS**

(Grants \$ 25,745)

If this amount includes foreign grants, check here **28a**

25,745

**29 VARIOUS SPECIAL EVENTS AND ACTIVITIES ARE HELD ANNUALLY TO RAISE MONEY FOR OHS PROJECTS AND OTHER MISCELLANEOUS PROJECTS FOR HANDICAPPED INDIVIDUALS**

(Grants \$ )

If this amount includes foreign grants, check here **29a**

548

**30**

(Grants \$ )

If this amount includes foreign grants, check here **30a****31 Other program services (describe in Schedule O)**

(Grants \$ )

If this amount includes foreign grants, check here **31a****32 Total program service expenses** (add lines 28a through 31a)**32**

26,293

**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
BEN SPAIN BOARD MEMBER	1 00	0		
JAMES MORGAN JR BOARD MEMBER	1 00	0		
DOUG HICKS DIRECTOR	1 00	0		
DAVID HAMLET VICE PRESIDE	1 00	0		
ERNEST GAZAWAY SECRETARY	2 00	0		
ELNA BROWN TREASURER	2 00	0		
BROOKA STOKES PRESIDENT	2 00	0		

**Part V 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		No
34		No
35a		No
35b		
35c		No
36		No
37a	37a	
37b		No
38a		
38b		
39a		
39b		
40a		
40b		No
40c		
40d		
40e		No
41		
42a	Telephone no (334) 745-0886	
	Located at 707 INDIA ROAD 707 INDIA ROAD OPELIKA, AL	ZIP + 4 36801
42b		No
42c		No
43	43	
44a		No
44b		No
44c		No
44d		
45a		No
45b		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

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)

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)?

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

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

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?

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?

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**

b Gross receipts, included on line 9, for public use of club facilities **39b**

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 **40a**, section 4912 **40a**, section 4955 **40a**

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 **40c**

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization **40d**

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**

41 List the states with which a copy of this return is filed

42a The organization's books are in care of **ELNA BROWN** Telephone no (334) 745-0886

Located at **707 INDIA ROAD 707 INDIA ROAD OPELIKA, AL** ZIP + 4 **36801**

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**

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**

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**

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**

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**

c Did the organization receive any payments for indoor tanning services during the year? **44c**

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**

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? **45a**

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**

**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

<b>46</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		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

**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

<b>47</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>48</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>49a</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>49b</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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"

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

<b>(a)</b> Name and business address of each independent contractor	<b>(b)</b> Type of service	<b>(c)</b> 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.

<b>Sign Here</b>	***** Signature of officer <u>ELNA BROWN TREASURER</u> Type or print name and title	2015-08-20 Date
------------------	--	--------------------

<b>Paid Preparer Use Only</b>	Print/Type preparer's name JEFFERY A HILYER CPA	Preparer's signature	Date 2015-08-20	Check <input type="checkbox"/> if self-employed	PTIN P00015712
	Firm's name <input type="checkbox"/> HILYER & ASSOCIATES CPAS			Firm's EIN <input type="checkbox"/> 63-1184626	
	Firm's address <input type="checkbox"/> 608 AVENUE A OPELIKA, AL 368015062			Phone no (334) 745-2564	

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

2014

Open to Public  
InspectionSCHEDULE G  
(Form 990 or 990-EZ)Supplemental Information Regarding  
Fundraising or Gaming ActivitiesComplete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the  
organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Department of the Treasury  
Internal Revenue ServiceName of the organization  
OPELIKA LIONS CLUB

Employer identification number

63-6054601

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply

<b>a</b> <input type="checkbox"/> Mail solicitations	<b>e</b> <input type="checkbox"/> Solicitation of non-government grants
<b>b</b> <input type="checkbox"/> Internet and email solicitations	<b>f</b> <input type="checkbox"/> Solicitation of government grants
<b>c</b> <input type="checkbox"/> Phone solicitations	<b>g</b> <input type="checkbox"/> Special fundraising events
<b>d</b> <input type="checkbox"/> In-person solicitations	

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total . . . . .</b>						

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		CONCESSION STAN (event type)	PANCAKE DAY SAL (event type)	(total number)	
1	Gross receipts . . .	64,945	8,397		73,342
2	Less Contributions . . .				
3	Gross income (line 1 minus line 2) . . .	64,945	8,397		73,342
4	Cash prizes . . .				
5	Noncash prizes . . .				
6	Rent/facility costs . . .				
7	Food and beverages . . .				
8	Entertainment . . .				
9	Other direct expenses . . .	45,672	1,756		47,428
10	Direct expense summary Add lines 4 through 9 in column (d) . . . . .				(47,428)
11	Net income summary Subtract line 10 from line 3, column (d) . . . . .				25,914

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
1	Gross revenue . . . .				
2	Cash prizes . . . .				
3	Non-cash prizes . . . .				
4	Rent/facility costs . . . .				
5	Other direct expenses . . . .				
6	Volunteer labor . . . .	<input type="checkbox"/> Yes . . . % <input type="checkbox"/> No	<input type="checkbox"/> Yes . . . % <input type="checkbox"/> No	<input type="checkbox"/> Yes . . . % <input type="checkbox"/> No	
7	Direct expense summary Add lines 2 through 5 in column (d) . . . . .				
8	Net gaming income summary Subtract line 7 from line 1, column (d) . . . . .				

9 Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No

b If "No," explain \_\_\_\_\_  
\_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

b If "Yes," explain \_\_\_\_\_  
\_\_\_\_\_

**11** Does the organization conduct gaming activities with nonmembers?  Yes  No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

**13** Indicate the percentage of gaming activities conducted in

13a	%
13b	%

**a** The organization's facility . . . . .

**b** An outside facility . . . . .

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ►

Address ►

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party

Name ►

Address ►

**16** Gaming manager information

Name ►

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ►

 Director/officer Employee Independent contractor**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference

Explanation

**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).****2014****Open to Public  
Inspection**Name of the organization  
OPELIKA LIONS CLUB**Employer identification number**

63-6054601

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	MISC-REVENUE 1,045 TOTAL 1,045
FORM 990-EZ, PART I, LINE 10	LIONS INTERNATIONAL 2,437 LIONS-DISTRICT S 961
FORM 990-EZ, PART I, LINE 10	ALABAMA SIGHT ALABAMA SIGHT BIRMINGHAM, AL 10,050 0 BIRMINGHAM, AL 0 BIRMINGHAM, AL 35126 OHS BAND OHS BAND OPELIKA, AL 10,685 0 OPELIKA, AL 0 OPELIKA, AL 36801
FORM 990-EZ, PART I, LINE 16	EXPENSES MEAL - REGULAR 5,674 LADIES NITE - INSTALL OFFICER 976 CHRISTMAS PARTY 235 CONVENTION EXP - LOCAL AND ST 1,421 CHARTER NIGHT / FAMILY NIGHT 417 POSTAGE AND P O BOX RENT 81 OFFICE SUPPLIES 288 NON-INVESTMENT DEPRECIATION 548 TOTAL 9,640
FORM 990-EZ, PART II, LINE 24	INVENTORIES FOR SALE OR USE 460 400 EQUIPMENT 17,977 17,977 LESS ACCUMULATED DEPRECIATION 15,802 16,350 TOTAL 2,635 2,027
FORM 990-EZ, PART III, LINE 28	VARIOUS SPECIAL EVENTS AND ACTIVITIES ARE HELD ANNUALLY TO RAISE MONEY FOR VISUALLY IMPAIRED OR BLIND ALABAMANS, AND TO PROVIDE ADDITIONAL FUNDING FOR BAND PROGRAMS IN THE OPELIKA CITY SCHOOLS
FORM 990-EZ, PART III, LINE 31	VARIOUS SPECIAL EVENTS AND ACTIVITIES ARE HELD ANNUALLY TO RAISE MONEY FOR OHS PROJECTS AND OTHER MISCELLANEOUS PROJECTS FOR HANDICAPPED INDIVIDUALS

Form 4562

Department of the Treasury  
Internal Revenue Service (99)Depreciation and Amortization  
(Including Information on Listed Property)

OMB No 1545-0172

2014

Attachment  
Sequence No 179► Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).Name(s) shown on return  
OPELIKA LIONS CLUBBusiness or activity to which this form relates  
INDIRECT DEPRECIATIONIdentifying number  
63-6054601

## 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	500,000
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	2,000,000
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] . . . . .	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	548
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . ► [ ]		

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

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

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

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

## Part IV Summary (see instructions.)

21 Listed property Enter amount from line 28 . . . . .	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions . . . . .	22	548
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	23	

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation/deduction	(i) Elected section 179 cost

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) **25**

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

	%							
	%							
	%							

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

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

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

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

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

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

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2014 tax year (see instructions)					

<b>43</b> Amortization of costs that began before your 2014 tax year	<b>43</b>
<b>44</b> Total. Add amounts in column (f) See the instructions for where to report	<b>44</b>