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Short Form Return of Organization Exempt From Income Tax

2014

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.

Department of the Treasury
Internal Revenue Service

Open to Public
Inspection

A For the 2014 calendar year, or tax year beginning JUL 1, 2014 and ending JUN 30, 2015

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
ROTARY INTERNATIONAL MANCHESTER ESSEX ROTARY CLUB
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
P.O. BOX 403
 City or town, state or province, country, and ZIP or foreign postal code
MANCHESTER, MA 01944

D Employer identification number
80-0026823

E Telephone number
1

F Group Exemption Number ▶ 0573

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 **DISREGARDED ENTITY**

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 ▶ \$ 59,940.

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

	Description	Code	Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	2,751.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	18,726.
	4 Investment income	4	102.
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
	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	38,361.
	c Less: direct expenses from gaming and fundraising events	6c	11,475.
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	26,886.
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less: cost of goods sold	7b	
	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	48,465.
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	25,182.
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	1,270.
	14 Occupancy, rent, utilities, and maintenance	14	3,920.
	15 Printing, publications, postage, and shipping	15	208.
	16 Other expenses (describe in Schedule O)	16	23,783.
	17 Total expenses. Add lines 10 through 16	17	54,363.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<5,898.>
	Net Assets	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
20 Other changes in net assets or fund balances (explain in Schedule O)		20	0.
21 Net assets or fund balances at end of year. Combine lines 18 through 20		21	79,257.

LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2014)

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 Sch. O to respond to any question in this Part V [X]

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)?
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c 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
37b 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?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955
40b 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
40c 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
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e 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
41 List the states with which a copy of this return is filed
42a The organization's books are in care of
42b 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)?
42c At any time during the calendar year, did the organization maintain an office outside of the U.S.?
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
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
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)

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? Yes No
 If "Yes," complete Schedule C, Part I 46 Yes 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 Sch. C, Part II Yes No
 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E Yes No
 49a Did the organization make any transfers to an exempt non-charitable related organization? Yes No
 b If "Yes," was the related organization a section 527 organization? Yes No

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
N/A				

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." N/A

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

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

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

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

Sign Here
 Signature of officer: *Sarah Willwerth-Dyer* Date: 11/13/15
 SARAH WILLWERTH-DYER, TREASURER
 Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	FREDRIC C. LABEL	<i>[Signature]</i>	11/12/15		P00672039
	Firm's name ▶ LEBEL & ASSOCIATES, P.C.	Firm's address ▶ 74 ELM STREET DANVERS, MA 01923		Firm's EIN ▶ 04-3227388	Phone no. 978-774-8290

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

OMB No 1545-0047

2014

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Name of the organization	ROTARY INTERNATIONAL MANCHESTER ESSEX ROTARY CLUB	Employer identification number 80-0026823
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FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:	AMOUNT:
INTEREST	102.

FORM 990-EZ, PART I, LINE 10, GRANTS AND ALLOCATIONS:

ACTIVITY CLASSIFICATION: CONTRIBUTION

GRANTEE NAME: VARIOUS CHARITIES

GRANTEE ADDRESS: MANCHESTER, MA 01944

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: VARIOUS

AMOUNT GIVEN: 5,948.

ACTIVITY CLASSIFICATION: CONTRIBUTION

GRANTEE NAME: VARIOUS CIVIC PROJECTS

GRANTEE ADDRESS: ESSEX, MA 01929

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: VARIOUS

AMOUNT GIVEN: 4,709.

ACTIVITY CLASSIFICATION: CONTRIBUTION

GRANTEE NAME: MANCHESTER-ESSEX SCHOOL DISTRICT

GRANTEE ADDRESS: MANCHESTER, MA 01944

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: VARIOUS

AMOUNT GIVEN: 2,025.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2014

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▶ Attach to Form 990 or 990-EZ.

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Open to Public
Inspection

Name of the organization	ROTARY INTERNATIONAL MANCHESTER ESSEX ROTARY CLUB	Employer identification number	80-0026823
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ACTIVITY CLASSIFICATION: SCHOLARSHIP

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: 12/09/14

AMOUNT GIVEN: 2,500.

ACTIVITY CLASSIFICATION: SCHOLARSHIP

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: 12/30/14

AMOUNT GIVEN: 500.

ACTIVITY CLASSIFICATION: SCHOLARSHIP

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: 12/30/14

AMOUNT GIVEN: 1,500.

ACTIVITY CLASSIFICATION: SCHOLARSHIP

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: 01/21/15

AMOUNT GIVEN: 4,000.

ACTIVITY CLASSIFICATION: SCHOLARSHIP

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: 04/01/15

AMOUNT GIVEN: 4,000.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10 25,182.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2014)

432211
08-27-14

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

Complete to provide information for responses to specific questions on
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▶ Attach to Form 990 or 990-EZ.

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Name of the organization

ROTARY INTERNATIONAL MANCHESTER ESSEX
ROTARY CLUB

Employer identification number
80-0026823

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:

AMOUNT:

DUES & MEMBERSHIPS 3,454.

OFFICE EXPENSE 122.

SEMINARS & MEETINGS 19,023.

BANK CHARGES & CREDIT CARD FEES 395.

SUPPLIES 789.

TOTAL TO FORM 990-EZ, LINE 16 23,783.

FORM 990-EZ, PART III LINE 31, OTHER PROGRAM SERVICE ACCOMPLISHMENTS:

MAINTAIN AFFILIATION WITH NATIONAL ORGANIZATION

GRANTS \$ 0. EXPENSES \$ 1,665.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.