

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

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

OMB No. 1545-1150

2014

**Open to Public
Inspection**

▶ 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

A For the 2014 calendar year, or tax year beginning _____, and ending _____																			
B Check if applicable:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><input type="checkbox"/> Address change</td> <td rowspan="2" style="width: 60%;">C Name of organization THE PARKER GUN COLLECTORS ASSOCIATION, INC.</td> <td style="width: 25%;">D Employer identification number 54-1725809</td> </tr> <tr> <td><input type="checkbox"/> Name change</td> <td>Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 482 SKYLINE DRIVE</td> <td>E Telephone number 802-885-1152</td> </tr> <tr> <td><input type="checkbox"/> Initial return</td> <td>City or town, state or province, country, and ZIP or foreign postal code WEATHERSFIELD VT 05156</td> <td>F Group Exemption Number ▶</td> </tr> <tr> <td><input type="checkbox"/> Final return/terminated</td> <td></td> <td></td> </tr> <tr> <td><input type="checkbox"/> Amended return</td> <td></td> <td></td> </tr> <tr> <td><input type="checkbox"/> Application pending</td> <td></td> <td></td> </tr> </table>	<input type="checkbox"/> Address change	C Name of organization THE PARKER GUN COLLECTORS ASSOCIATION, INC.	D Employer identification number 54-1725809	<input type="checkbox"/> Name change	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 482 SKYLINE DRIVE	E Telephone number 802-885-1152	<input type="checkbox"/> Initial return	City or town, state or province, country, and ZIP or foreign postal code WEATHERSFIELD VT 05156	F Group Exemption Number ▶	<input type="checkbox"/> Final return/terminated			<input type="checkbox"/> Amended return			<input type="checkbox"/> Application pending		
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<input type="checkbox"/> Final return/terminated																			
<input type="checkbox"/> Amended return																			
<input type="checkbox"/> Application pending																			
G Accounting Method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ▶ _____																			
I Website: ▶ WWW.PARKERGUN.ORG																			
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (<u>7</u>) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527																			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other _____																			
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 98,444																			

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	Sub-column	Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	22,320
	3 Membership dues and assessments	3	45,361
	4 Investment income	4	182
	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	27,253
	c Less: direct expenses from gaming and fundraising events	6c	15,542
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	11,711
	7a Gross sales of inventory, less returns and allowances	7a	703
	b Less: cost of goods sold	7b	100
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	603	
8 Other revenue (describe in Schedule O)	8	2,625	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	82,802	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	760
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	58,974
	17 Total expenses. Add lines 10 through 16	17	59,734
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	23,068
	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	242,667
	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	265,735

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2014)

THE PARKER GUN COLLECTORS



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	186,930	22	210,286	
23 Land and buildings	0	23		
24 Other assets (describe in Schedule O)	55,737	24	55,449	
25 Total assets	242,667	25	265,735	
26 Total liabilities (describe in Schedule O)	0	26	0	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	242,667	27	265,735	

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

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

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

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

28	THE ASSOCIATION PROMOTES THE PRESERVATION OF THE PARKER GUN, ITS HISTORY AND DEVELOPMENT	<input type="checkbox"/>	28a
29		<input type="checkbox"/>	29a
30		<input type="checkbox"/>	30a
31	Other program services (describe in Schedule O)	<input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a)	<input type="checkbox"/>	32

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
JIM HALL DIRECTOR	4.00	0	0	0
JOSH LOEWENSTEINER SECRETARY	4.00	0	0	0
ALLAN SWANSON TREASURER	12.00	0	0	0
DEAN ROMIG DIRECTOR	5.00	0	0	0
TOM WOODEN, JR DIRECTOR	4.00	0	0	0
LARRY FREY CHAIRMAN OF BOARD	5.00	0	0	0
BILL MULLINS PRESIDENT	5.00	0	0	0
MIKE MCKINNEY FINANCIAL OFFICER	2.00	0	0	0
DAVE SUPONSKI DIRECTOR	4.00	0	0	0
MIKE KOBOS DIRECTOR	5.00	0	0	0

THE PARKER GUN COLLECTORS

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

Part V

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 Yes No X

34 Were there 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 Yes No X

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? 35a Yes No X

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 35b Yes No

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 35c Yes No X

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N 36 Yes No X

37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a

37b Did the organization file Form 1120-POL for this year? 37b Yes No X

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? 38a Yes No X

38b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b

39 Section 501(c)(7) organizations. Enter: 39a 0

39a Initiation fees and capital contributions included on line 9 39b 0

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; section 4958 40a

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 40b

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 40c

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

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 40e Yes No X

41 List the states with which a copy of this return is filed NONE Telephone no. 802-885-1152

42a The organization's books are in care of ALLAN SWANSON Located at 482 SKYLINE DRIVE VT ZIP + 4 05156

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)? If "Yes," enter the name of the foreign country: 42b Yes No X

42c See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 42c Yes No X

43 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: 43

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 Yes No X

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 44b Yes No X

44c Did the organization receive any payments for indoor tanning services during the year? 44c Yes No X

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 44d Yes No

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a Yes No X

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 Yes No X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I Yes No
46 X

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

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

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II Yes No
47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E Yes No
48

49a Did the organization make any transfers to an exempt non-charitable related organization? Yes No
49a

b If "Yes," was the related organization a section 527 organization? Yes No
49b

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

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

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

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

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

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

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

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

Sign Here Date
 Signature of officer **MIKE MCKINNEY** FINANCIAL OFFICER
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name RICK R. SCHAEFER	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00986210
Firm's name ▶ HARDIN & SCHAEFER, P.C.	Firm's EIN ▶ 43-1416673		Phone no. 573-883-9969	
Firm's address ▶ 207 PLAZA DRIVE SUITE C STE GENEVIEVE, MO 63670				

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

**SCHEDULE G
(Form 990 or 990-EZ)**

Supplemental Information Regarding Fundraising or Gaming Activities
Complete 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.

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Employer identification number
54-1725809

Name of the organization

**THE PARKER GUN COLLECTORS
ASSOCIATION, INC.**

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.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

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
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

Total ▶

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.

Table with 4 columns: (a) Event #1, (b) Event #2, (c) Other events, (d) Total events. Rows include Revenue (Gross receipts, Less: Contributions, Gross income) and Direct Expenses (Cash prizes, Noncash prizes, Rent/facility costs, Food and beverages, Entertainment, Other direct expenses, Direct expense summary, Net income summary).

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.

Table with 4 columns: (a) Bingo, (b) Pull tabs/instant bingo/progressive bingo, (c) Other gaming, (d) Total gaming. Rows include Revenue (Gross revenue) and Direct Expenses (Cash prizes, Noncash prizes, Rent/facility costs, Other direct expenses, Volunteer labor, Direct expense summary, Net gaming income summary).

9 Enter the state(s) in which the organization conducts gaming activities: [] Yes [] No

a Is the organization licensed to conduct gaming activities in each of these states?

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 activity conducted in:
a The organization's facility 13a %
b An outside facility 13b %

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 to be 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).

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

OMB No. 1545-0047

2014**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

▶ 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.

Name of the organization

THE PARKER GUN COLLECTORS
ASSOCIATION, INC.

Employer identification number

54-1725809

FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE

DESCRIPTION	AMOUNT
REFERRAL FEE	\$ 2,625
TOTAL	\$ 2,625

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

DESCRIPTION	AMOUNT
EXPENSES	
INSURANCE	\$ 2,202
RESEARCH LETTER EXP.	\$ 761
GRANTS	\$ 206
OUTSIDE SERVICES	\$ 6,500
SUPPLIES	\$ 1,732
POSTAGE, SHIPPING	\$ 5,661
EQUIPMENT RENTAL	\$ 143
PRINTING/PUBLICATIONS	\$ 30,810
CHAR. CONTRIBUTIONS	\$ 6,000
COMPUTER SERVICES	\$ 4,645
TAXES & LICENSE	\$ 25
NON-INVESTMENT DEPRECIATION	\$ 289
TOTAL	\$ 58,974

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

DESCRIPTION	BEG. OF YEAR	END OF YEAR
FURNITURE & FIXTURES	\$ 3,764	\$ 3,764

Name of the organization

Employer identification number

THE PARKER GUN COLLECTORS

54-1725809

LESS ACCUMULATED DEPRECIATION	\$	3,764	\$	3,764
EQUIPMENT	\$	17,969	\$	17,969
LESS ACCUMULATED DEPRECIATION	\$	17,248	\$	17,536
COLLECTION MATERIAL	\$	40,250	\$	40,250
RESEARCH LETTER DATA BASE	\$	14,766	\$	14,766
TOTAL	\$	55,737	\$	55,449

FORM 990-EZ, PART III - PRIMARY EXEMPT PURPOSE

THE ASSOCIATION IS ORGANIZED AND OPERATED TO PRESERVE THE PARKER BROS. GUN WORKS LEGACY. SUBSTANTIALLY ALL OF THE ACTIVITIES ARE FOR SUCH PURPOSES AND NO PARTS OF THE NET EARNINGS CONTRIBUTE TO THE BENEFIT OF ANY PRIVATE PERSON.

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2014

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Attachment
Sequence No. **179**

Name(s) shown on return

THE PARKER GUN COLLECTORS
ASSOCIATION, INC.

Identifying number

54-1725809

Business or activity to which this form relates

INDIRECT DEPRECIATION

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 smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see 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	289
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
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			39 yrs.	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	289
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2014)