

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)

2013

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.

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning, 2013, and ending

B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending. C Name of organization: Cannon County Rescue Squad, 618 Lehman St, Woodbury TN 37190. D Employer identification number: 62-1637420. E Telephone number: (615) 563-6148. F Group Exemption Number.

G Accounting Method: [X] Cash [ ] Accrual [ ] Other (specify). H Check [X] 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) - [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527.

K Form of organization: [X] 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. \$ 23,028.

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 [X]

Table with columns for Revenue (lines 1-9), Expenses (lines 10-17), and Assets (lines 18-21). Includes sub-rows for gaming and fundraising events (6a-c) and inventory (7a-c). Total revenue: 20,598. Total expenses: 28,451. Net assets at end of year: 81,088.

**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  | 13,321.               | 14,190.         |
| 23 Land and buildings  | 8,331.                | 8,331.          |
| 24 Other assets (describe in Schedule O) See L-24 Stmt.                        | 76,880.               | 67,156.         |
| 25 Total assets  | 98,532.               | 89,677.         |
| 26 Total liabilities (describe in Schedule O) See L-26 Stmt.                   | 9,589.                | 8,589.          |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 88,943.               | 81,088.         |

**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? Public Charity

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 and section 4947(a)(1) trusts; optional for others.)

|    |   |      |         |
|----|---|------|---------|
| 28 | The 13,801 citizens of Cannon Co are served. The rescue squad assists in wrecks, search and rescue, weather related incidents, and other hazards.<br>(Grants \$ 2,200.) If this amount includes foreign grants, check here <input type="checkbox"/> | 28 a | 28,481. |
| 29 | The 13,801 citizens of Cannon Co are served with equipment purchased to aid in all types of emergencies and hazards.<br>(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>                                    | 29 a |         |
| 30 | The 13,801 citizens of Cannon Co are served with these funds which are used for occupancy expenses of the Rescue Squad.<br>(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>                                 | 30 a |         |
| 31 | Other program services (describe in Schedule O).<br>(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>  | 31 a |         |
| 32 | Total program service expenses (add lines 28a through 31a)  | 32   | 28,481. |

**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 |
|--|--|--|---|--|
| Michael Underhill<br>CEO PRESIDENT         | 4.00   | 0.   | 0.  | 0.   |
| Chris Brushaber<br>C.F.O.                  | 4.00   | 0.   | 0.  | 0.   |
| Timothy Bell<br>Unit Director              | 4.00   | 0.   | 0.  | 0.   |
| Adam Hayes<br>SENIOR VICE PRESIDENT        | 4.00   | 0.   | 0.  | 0.   |
| Jonathan Scurlock<br>JUNIOR VICE PRESIDENT | 4.00   | 0.   | 0.  | 0.   |
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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

33 Did the organization engage in any significant activity not previously reported to the IRS?
34 Were any significant changes made to the organizing or governing documents?
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities?
35b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year?
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?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
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:
40b Section 501(c)(3) and 501(c)(4) 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?
40c Section 501(c)(3) and 501(c)(4) 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) and 501(c)(4) 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?
41 List the states with which a copy of this return is filed

42a The organization's books are in care of Chris Brushaber Telephone no. (615) 663-2150
Located at 618 Lehman Street Woodbury TN ZIP+4 37190
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?
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?
44b Did the organization operate one or more hospital facilities during the year?
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?
45a Did the organization have a controlled entity of the organization 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)?

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 |     | X  |

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

|    |     |    |
|----|-----|----|
|    | Yes | No |
| 48 |     | X  |

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

|      |     |    |
|------|-----|----|
|      | Yes | No |
| 49 a |     | X  |

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

|      |     |    |
|------|-----|----|
|      | Yes | No |
| 49 b |     |    |

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   |                     |                  |
|  |                     |                  |
|  |                     |                  |
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|  |                     |                  |
|  |                     |                  |

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 and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. . . . . ▶  Yes  No

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

**Sign Here**  
 Signature of officer: \_\_\_\_\_ Date: 05/13/14  
 Michael Underhill CEO/PRESIDENT  
 Type or print name and title

**Paid Preparer Use Only**  
 Print/Type preparer's name: Sue H. Patrick Preparer's signature: *Sue H. Patrick* Date: 5-13-14  
 Firm's name: SUE H. PATRICK CPA TAX SERVICES, INC. Check  if self-employed PTIN: P00538549  
 Firm's address: 109 LESTER ST WOODBURY TN 37190 Firm's EIN: 90-0455375  
 Phone no. (615) 563-1328

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

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization

Cannon County Rescue Squad

Employer identification number

62-1637420

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III — Functionally integrated
  - d  Type III — Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

|  | Yes               | No |
|--|-------------------|----|
| (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? . . . . . | <b>11 g (i)</b>   |    |
| (ii) A family member of a person described in (i) above? . . . . .   | <b>11 g (ii)</b>  |    |
| (iii) A 35% controlled entity of a person described in (i) or (ii) above? . . . . .  | <b>11 g (iii)</b> |    |

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in column (i) listed in your governing document? |    | (v) Did you notify the organization in column (i) of your support? |    | (vi) Is the organization in column (i) organized in the U.S.? |    | (vii) Amount of monetary support |
|------------------------------------|----------|---|---|----|--|----|---|----|----------------------------------|
|                                    |          |   | Yes   | No | Yes  | No | Yes   | No |                                  |
| (A)                                |          |   |   |    |  |    |   |    |                                  |
| (B)                                |          |   |   |    |  |    |   |    |                                  |
| (C)                                |          |   |   |    |  |    |   |    |                                  |
| (D)                                |          |   |   |    |  |    |   |    |                                  |
| (E)                                |          |   |   |    |  |    |   |    |                                  |
| <b>Total</b>                       |          |   |   |    |  |    |   |    |                                  |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc (see instructions); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Value, Percentage. Rows include: 14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2012 Schedule A, Part II, line 14; 16a 33-1/3% support test - 2013; b 33-1/3% support test - 2012; 17a 10%-facts-and-circumstances test - 2013; b 10%-facts-and-circumstances test - 2012; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal yr beginning in) ▶  | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)  | 1,272.   | 10.      | 8,380.   | 15,206.  | 12,120.  | 36,988.   |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 25,266.  | 12,434.  | 23,322.  | 12,521.  | 10,609.  | 84,152.   |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513   |          |          |          |          |          |           |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |          |          |          |          |          |           |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge.   | 11,150.  | 2,400.   | 2,400.   | 2,400.   | 2,400.   | 20,750.   |
| 6 <b>Total.</b> Add lines 1 through 5  | 37,688.  | 14,844.  | 34,102.  | 30,127.  | 25,129.  | 141,890.  |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          | 0.       |          |          | 0.        |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |          |          |          |          |          |           |
| c Add lines 7a and 7b  |          |          | 0.       |          |          | 0.        |
| 8 <b>Public support</b> (Subtract line 7c from line 6.)  |          |          |          |          |          | 141,890.  |

**Section B. Total Support**

| Calendar year (or fiscal yr beginning in) ▶  | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6  | 37,688.  | 14,844.  | 34,102.  | 30,127.  | 25,129.  | 141,890.  |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 646.     | 197.     | 22.      | 114.     | 11.      | 990.      |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                          |          |          |          |          |          |           |
| c Add lines 10a and 10b  | 646.     | 197.     | 22.      | 114.     | 11.      | 990.      |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on     |          |          |          |          |          |           |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                                 |          |          |          |          |          |           |
| 13 <b>Total Support.</b> (Add lns 9, 10c, 11 and 12.)  | 38,334.  | 15,041.  | 34,124.  | 30,241.  | 25,140.  | 142,880.  |

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**.

**Section C. Computation of Public Support Percentage**

|   |    |         |
|---|----|---------|
| 15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) | 15 | 99.31 % |
| 16 Public support percentage from 2012 Schedule A, Part III, line 15                      | 16 | 98.94 % |

**Section D. Computation of Investment Income Percentage**

|  |    |        |
|--|----|--------|
| 17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) | 17 | 0.69 % |
| 18 Investment income percentage from 2012 Schedule A, Part III, line 17                        | 18 | 1.06 % |

19a **33-1/3% support tests — 2013.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33-1/3% support tests — 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information.  
(See instructions).

Area with horizontal dashed lines for providing supplemental information.



**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

**2013**

**Open to Public  
Inspection**

Name of the organization

Cannon County Rescue Squad

Employer identification number

62-1637420

**Depreciation and Amortization  
(Including Information on Listed Property)**

**2013**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Attachment  
Sequence No. **179**

Name(s) shown on return

Identifying number

Cannon County Rescue Squad

62-1637420

Business or activity to which this form relates

Form 990 / Form 990EZ

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

|    |   |                              |
|----|---|------------------------------|
| 1  | Maximum amount (see instructions)   | 1                            |
| 2  | Total cost of section 179 property placed in service (see instructions)   | 2                            |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)  | 3                            |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            |
| 6  | (a) Description of property   | (b) Cost (business use only) |
|    |   | (c) Elected cost             |
| 7  | Listed property. Enter the amount from line 29  | 7                            |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  | 8                            |
| 9  | Tentative deduction. Enter the smaller of line 5 or line 8  | 9                            |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562   | 10                           |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)                            | 11                           |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11   | 12                           |
| 13 | Carryover of disallowed deduction to 2014. 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 | 5,015. |
| 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 2013   | 17 | 5,889. |
| 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 2013 Tax Year Using the General Depreciation System**

| (a)<br>Classification of property | (b)<br>Month and year placed in service | (c)<br>Basis for depreciation (business/investment use only — see instructions) | (d)<br>Recovery period | (e)<br>Convention | (f)<br>Method | (g)<br>Depreciation deduction |
|-----------------------------------|---|---|------------------------|-------------------|---------------|-------------------------------|
| 19 a 3-year property              |   |   |                        |                   |               |                               |
| b 5-year property                 |   |   |                        |                   |               |                               |
| c 7-year property                 |   | 5,015.  | 7.0 yrs                | MQ                | 200 DB        | 179.                          |
| 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           |                               |

**Section C – Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

|    |  |    |         |
|----|--|----|---------|
| 21 | Listed property. Enter amount from line 28   | 21 | 8,671.  |
| 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 | 19,754. |
| 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 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.)**

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

| (a)<br>Type of property<br>(list vehicles first)   | (b)<br>Date placed<br>in service | (c)<br>Business/<br>investment<br>use<br>percentage | (d)<br>Cost or<br>other basis | (e)<br>Basis for depreciation<br>(business/investment<br>use only) | (f)<br>Recovery<br>period | (g)<br>Method/<br>Convention | (h)<br>Depreciation<br>deduction | (i)<br>Elected<br>section 179<br>cost |  |
|--|----------------------------------|---|-------------------------------|--|---------------------------|------------------------------|----------------------------------|---------------------------------------|--|
| <b>25</b> 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) . . . . . |                                  |   |                               |  |                           |                              | <b>25</b>                        |                                       |  |
| <b>26</b> Property used more than 50% in a qualified business use:   |                                  |   |                               |  |                           |                              |                                  |                                       |  |
| Vehicles   | 12/01/04                         | 100.00  | 26,250.                       | 26,250.  | 5.00                      | 200 DB-HY                    | 1,875.                           |                                       |  |
| 2008 Polaris Ranger  | 05/12/08                         | 100.00  | 11,000.                       | 5,500.   | 5.00                      | 200 DB-HY                    | 317.                             |                                       |  |
| See Additional Listed Property Statement   |                                  |   |                               |  |                           |                              | 6,479.                           |                                       |  |
| <b>27</b> Property used 50% or less in a qualified business use:   |                                  |   |                               |  |                           |                              |                                  |                                       |  |
|  |                                  |   |                               |  |                           |                              |                                  |                                       |  |
|  |                                  |   |                               |  |                           |                              |                                  |                                       |  |
|  |                                  |   |                               |  |                           |                              |                                  |                                       |  |
| <b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .  |                                  |   |                               |  |                           |                              | <b>28</b>                        | 8,671.                                |  |
| <b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .   |                                  |   |                               |  |                           |                              |                                  | <b>29</b>                             |  |

**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.

|   | (a)<br>Vehicle 1 |    | (b)<br>Vehicle 2 |    | (c)<br>Vehicle 3 |    | (d)<br>Vehicle 4 |    | (e)<br>Vehicle 5 |    | (f)<br>Vehicle 6 |    |
|---|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
|   | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No |
| <b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . . |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <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).

|  | Yes | No |
|--|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .  |     |    |
| <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 the 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.

**Part VI Amortization**

| (a)<br>Description of costs  | (b)<br>Date amortization<br>begins | (c)<br>Amortizable<br>amount | (d)<br>Code<br>section | (e)<br>Amortization<br>period or<br>percentage | (f)<br>Amortization<br>for this year |
|--|------------------------------------|------------------------------|------------------------|--|--------------------------------------|
| <b>42</b> Amortization of costs that begins during your 2013 tax year (see instructions):      |                                    |                              |                        |  |                                      |
|  |                                    |                              |                        |  |                                      |
|  |                                    |                              |                        |  |                                      |
| <b>43</b> Amortization of costs that began before your 2013 tax year . . . . .                 |                                    |                              |                        |  | <b>43</b>                            |
| <b>44</b> Total. Add amounts in column (f). See the instructions for where to report . . . . . |                                    |                              |                        |  | <b>44</b>                            |

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 8 Other Revenue**

Other revenue (describe in Schedule O)

Misc. Revenue 288.

Total 288.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 16 Other Expenses**

Other expenses (describe in Schedule O)

Meetings and Conferences 61.

Supplies 980.

Fees 232.

Interest

Membership Dues 356.

Miscellaneous 82.

Bank Service Charges 13.

Staff Development 120.

Depreciation 19,754.

Total 21,598.

Form 4562, line 26

**Additional Listed Property Statement**

| (a)<br>Type of property     | (b)<br>Date placed in service | (c)<br>Business/ investmnt use % | (d)<br>Cost or other basis | (e)<br>Basis for depreciation | (f)<br>Recovery period | (g)<br>Method/ Convention | (h)<br>Depreciation deduction | (i)<br>Elected section 179 cost |
|-----------------------------|-------------------------------|----------------------------------|----------------------------|-------------------------------|------------------------|---------------------------|-------------------------------|---------------------------------|
| Rescue Unit Chassis and box | 04/25/08                      | 100.00                           | 58,301.                    | 29,150.                       | 5.00                   | 200 DB-HY                 | 1,679.                        |                                 |
| Rescue Unit Truck           | 11/08/11                      | 100.00                           | 23,000.                    | 23,000.                       | 5.00                   | 200 DB-HY                 | 4,800.                        |                                 |

Total 6,479.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Page 1, Part I, Line 20**

| Description | Amount     |
|-------------|------------|
| Rounding    | -2.        |
| Total       | <u>-2.</u> |

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Page 1, Part II, Line 24**

| Line 24 - Other Assets: | Beginning of Year | End of Year |
|-------------------------|-------------------|-------------|
| Equipment               | 37,650.           | 36,597.     |
| Vehicles                | 39,230.           | 30,559.     |

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
Form 990-EZ, Page 1, Part II, Line 24

Continued

| <b>Line 24 - Other Assets:</b> | <b>Beginning<br/>of Year</b> | <b>End of<br/>Year</b> |
|--------------------------------|------------------------------|------------------------|
| Total                          | <u>76,880.</u>               | <u>67,156.</u>         |

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
Form 990-EZ, Page 1, Part II, Line 26

| <b>Line 26 - Total Liabilities:</b> | <b>Beginning<br/>of Year</b> | <b>End of<br/>Year</b> |
|-------------------------------------|------------------------------|------------------------|
| Note Payable FNB                    | 0.                           |                        |
| FNB Truck Loan                      | 9,589.                       | 8,589.                 |
| Total                               | <u>9,589.</u>                | <u>8,589.</u>          |