

Form **990**

# 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. 1545-0047

**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 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

**A** For the 2014 calendar year, or tax year beginning

and ending

**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization

BEST BUDDIES INTERNATIONAL, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
100 SE 2ND ST #2200

City or town, state or province, country, and ZIP or foreign postal code  
MIAMI, FL 33131

**F** Name and address of principal officer: ANTHONY SHRIVER  
SAME AS C ABOVE

**D** Employer identification number

52-1614576

**E** Telephone number

305-374-2233

**G** Gross receipts \$ 28,132,842.

**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No

**H(b)** Are all subordinates included? ☐ Yes ☐ No  
If "No," attach a list. (see instructions)

**H(c)** Group exemption number

**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

**J** Website: WWW.BESTBUDDIES.ORG

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Year of formation: 1989 **M** State of legal domicile: DC

**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: BEST BUDDIES INTERNATIONAL IS A NONPROFIT 501(C)(3) ORGANIZATION DEDICATED TO ESTABLISHING A GLOBAL		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	30
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	28
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	353
	6	Total number of volunteers (estimate if necessary)	6	92000
	Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a
7b		Net unrelated business taxable income from Form 990-T, line 34	7b	0.
8		Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9		Program service revenue (Part VIII, line 2g)	20,975,130.	22,653,548.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	323,679.	338,357.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	28,649.	34,624.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-3,550,201.	-3,055,223.
13		Grants and similar amounts paid (Part IX, column (A), lines 1-3)	17,777,257.	19,971,306.
14		Benefits paid to or for members (Part IX, column (A), line 4)	669,904.	643,660.
Expenses		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	10,268,092.	12,267,889.
	16b	Total fundraising expenses (Part IX, column (D), line 25)	3,333.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,197,288.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,134,688.	6,802,569.
	19	Revenue less expenses. Subtract line 18 from line 12	17,076,017.	19,714,118.
	20	Total assets (Part X, line 16)	701,240.	257,188.
	21	Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22	Net assets or fund balances. Subtract line 21 from line 20	9,005,527.	9,622,580.
	Net Assets or Fund Balances		1,104,803.	1,478,766.
		7,900,724.	8,143,814.	

**Part II Signature Block**

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: JEN MILLER, SR VICE PRESIDENT, FINANCE Date: 4/20/15

**Paid Preparer Use Only** Print/Type preparer's name: JOHN N. ABDO, CPA Preparer's signature: JOHN N. ABDO, CPA Date: 04/29/15 Check: ☐ if self-employed PTIN: P00073438 Firm's name: ABDO, EICK & MEYERS, LLP Firm's EIN: 41-1397419 Firm's address: 5201 EDEN AVENUE, SUITE 250 EDINA, MN 55436 Phone no.: (952) 835-9090

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

☒ X**1** Briefly describe the organization's mission:

BEST BUDDIES INTERNATIONAL IS A NONPROFIT 501(C)(3) ORGANIZATION DEDICATED TO ESTABLISHING A GLOBAL VOLUNTEER MOVEMENT THAT CREATES OPPORTUNITIES FOR ONE-TO-ONE FRIENDSHIPS, INTEGRATED EMPLOYMENT AND LEADERSHIP DEVELOPMENT FOR PEOPLE WITH INTELLECTUAL AND DEVELOPMENTAL

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ 14,403,837. including grants of \$ 643,660.) (Revenue \$ 333,007.)  
 THE BEST BUDDIES INTERNATIONAL FRIENDSHIP PROGRAMS MATCH VOLUNTEERS WITH AND WITHOUT INTELLECTUAL AND DEVELOPMENTAL DISABILITIES (IDD) IN ONE-TO-ONE FRIENDSHIP MATCHES THROUGH FOUR UNIQUE PROGRAMS: MIDDLE SCHOOLS, HIGH SCHOOLS, COLLEGES, AND CITIZENS. BEST BUDDIES HAS GROWN FROM A SINGLE COLLEGE PROGRAM, STARTED AT GEORGETOWN UNIVERSITY IN 1989, AND HAS GROWN TO 2,021 GLOBAL CHAPTERS IN 55 COUNTRIES. THE BEST BUDDIES' FRIENDSHIP PROGRAMS YEAR IN REVIEW BELOW SHOWCASES THE PROGRESS BEING MADE GLOBALLY TO REACH OUR 2020 INITIATIVE.

THE BEST BUDDIES CITIZENS PROGRAM CURRENTLY HAS 1,192 BUDDY PAIRS, 540 DOMESTIC AND 652 INTERNATIONAL, IN 19 COUNTRIES. THE CITIZENS PROGRAM CONTINUES TO SEE GROWTH AND CHANGE IN BOTH THE COMMUNITY MODEL AND THE

**4b** (Code: ) (Expenses \$ 1,922,105. including grants of \$ ) (Revenue \$ )  
 BEST BUDDIES JOBS CONTINUES THE INTEGRATION OF PEOPLE WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES INTO THE COMMUNITY THROUGH SUPPORTED EMPLOYMENT. THIS PROGRAM ASSISTS INDIVIDUALS TO LOCATE AND MAINTAIN JOBS OF THEIR OWN CHOOSING BY PROVIDING ONGOING SUPPORT AND TRAINING. OUR FOCUS IS ON DEVELOPING COMPETITIVE, INTEGRATED JOBS, WHICH ALLOW INDIVIDUALS TO EARN AN INCOME, PAY TAXES, AND WORK IN AN ENVIRONMENT ALONGSIDE OTHERS IN THE COMMUNITY.

THE BEST BUDDIES JOBS PROGRAM CONTINUES TO EXPERIENCE SUBSTANTIAL GROWTH AND TWO ADDITIONAL US JOBS PROGRAM LOCATIONS WERE OPENED IN 2014 (WORCESTER, MA, AND BALTIMORE, MD). BEST BUDDIES IS LAUNCHING TWO ADDITIONAL US LOCATIONS IN EARLY 2015 (BROWARD COUNTY, FL, AND

**4c** (Code: ) (Expenses \$ 155,810. including grants of \$ ) (Revenue \$ 5,350.)  
 E-BUDDIES YEAR IN REVIEW 2014

- 1,053 BUDDIES, 1,212 VOLUNTEERS, 2,265 TOTAL ACTIVE MEMBERS  
 - 1,272 UNIQUE MATCHES  
 - 52,855 E-MAIL MESSAGES EXCHANGED  
 - 612 POSTS ON MESSAGE BOARDS  
 - 41 SCHOOL GROUPS, 36 NON-SCHOOLS GROUPS WITH ACTIVE MEMBERS  
 - PARTICIPANTS IN 50 US STATES (AND THE DISTRICT OF COLUMBIA) AND 19 OTHER COUNTRIES

E-BUDDIES IS AN E-MAIL PEN PAL PROGRAM THAT MATCHES PEOPLE WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES IN ONE-TO-ONE E-MAIL

**4d** Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ► 16,481,752.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		



**Part IV** Checklist of Required Schedules (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	<b>21</b> X	
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	<b>22</b>	X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	<b>23</b> X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	<b>25a</b>	X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	<b>25b</b>	X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	<b>26</b>	X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	<b>27</b>	X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	<b>28a</b>	X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	<b>28b</b>	X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	<b>29</b> X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	<b>31</b>	X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	<b>32</b>	X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	<b>33</b>	X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	<b>34</b> X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>35a</b>	X
<b>b</b> If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2	<b>35b</b>	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	<b>36</b>	X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	<b>38</b> X	

Note. All Form 990 filers are required to complete Schedule O

**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	37	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	353	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	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)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	30	
<b>1b</b> Enter the number of voting members included in line 1a, above, who are independent	28	
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b> Did the organization have members or stockholders?		X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>7b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?	X	
<b>b</b> Each committee with authority to act on behalf of the governing body?	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	X	
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	X	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>13</b> Did the organization have a written whistleblower policy?	X	
<b>14</b> Did the organization have a written document retention and destruction policy?	X	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official	X	
<b>b</b> Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed: **CA, IL, NJ, NY, MA, MD, KS, MN, NM, PA, TN, UT**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website    ☒ Another's website    ☒ Upon request    ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records: **THE ORGANIZATION - 305-374-2233**  
**100 SE 2ND ST #2200, MIAMI, FL 33131**



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) HONORABLE NICOLE AVANT DIRECTOR	1.00	X						0.	0.	0.
(2) BRAD BLANK DIRECTOR	3.00	X						0.	0.	0.
(3) RONALD BOOK DIRECTOR	3.00	X						36,000.	0.	0.
(4) ROMERO BRITTO DIRECTOR	1.00	X						0.	0.	0.
(5) NAN BUSH DIRECTOR	1.00	X						0.	0.	0.
(6) ARTURO ELIAS AYUB DIRECTOR	1.00	X						0.	0.	0.
(7) ROBERT J FRIEDMAN SECRETARY	7.00	X		X				0.	0.	0.
(8) ARIJ GASIUNASEN DIRECTOR	1.00	X						0.	0.	0.
(9) AARON GERSHENBERG DIRECTOR	3.00	X						0.	0.	0.
(10) MICHAEL HARDMAN, PHD DIRECTOR	2.00	X						0.	0.	0.
(11) ALEXANDER HERNANDEZ-DESSAUER DIRECTOR	40.00	X						0.	0.	6,879.
(12) HONORABLE PATRICK KENNEDY DIRECTOR	1.00	X						0.	0.	0.
(13) GERARD A KLINGMAN, CFP TREASURER	3.00	X		X				0.	0.	0.
(14) PHILIP LEVINE DIRECTOR	3.00	X						0.	0.	0.
(15) CARL LEWIS DIRECTOR	2.00	X						0.	0.	0.
(16) JAMES LINTOTT DIRECTOR	3.00	X						0.	0.	0.
(17) JOSE OLLE DIRECTOR	3.00	X						0.	0.	0.

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JOHN P. OSWALD DIRECTOR	1.00	X						0.	0.	0.
(19) TATIANA PLATT DIRECTOR	3.00	X						0.	0.	0.
(20) THOMAS QUICK DIRECTOR	2.00	X						0.	0.	0.
(21) KATHERINE SCHWARZENEGGER DIRECTOR	1.00	X						0.	0.	0.
(22) ANTHONY K SHRIVER CHAIRMAN	40.00	X		X				168,000.	112,000.	58,015.
(23) BEN SILVERMAN DIRECTOR	1.00	X						0.	0.	0.
(24) BECCA CASON THRASH DIRECTOR	3.00	X						0.	0.	0.
(25) BRUCE WEBER DIRECTOR	1.00	X						0.	0.	0.
(26) BERNIE YUMAN DIRECTOR	5.00	X						0.	0.	0.
<b>1b Sub-total</b>								204,000.	112,000.	64,894.
<b>c Total from continuation sheets to Part VII, Section A</b>								463,349.	0.	93,781.
<b>d Total (add lines 1b and 1c)</b>								667,349.	112,000.	158,675.
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization										5

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
PROMOTER LINE INCORPORATED, 4424 TIMBER CREST COURT, GRAPEVINE, TX 76051	SPECIAL EVENT PRODUCTION EXPENSES	187,500.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

SEE PART VII, SECTION A CONTINUATION SHEETS





**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>	50,637.				
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>	13,522,287.				
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	4,186,384.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	4,894,240.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		81,495.				
	<b>h Total.</b> Add lines 1a-1f			22,653,548.			
<b>Program Service Revenue</b>	<b>Business Code</b>						
	<b>2 a</b> CHAPTER DUES	900099		293,222.	293,222.		
	<b>b</b> LEADERSHIP CONFERENCE	900099		39,785.	39,785.		
	<b>c</b> E-BUDDIES	900099		5,350.	5,350.		
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
<b>g Total.</b> Add lines 2a-2f			338,357.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			34,520.			34,520.
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	(i) Real (ii) Personal					
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other					
	<b>b</b> Less: cost or other basis and sales expenses						
	<b>c</b> Gain or (loss)						
	<b>d</b> Net gain or (loss)			104.			104.
	<b>8 a</b> Gross income from fundraising events (not including \$ 13,522,287. of contributions reported on line 1c). See Part IV, line 18	<b>a</b>	5,061,736.				
	<b>b</b> Less: direct expenses	<b>b</b>	8,116,959.				
	<b>c</b> Net income or (loss) from fundraising events			-3,055,223.			-3,055,223.
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
	<b>b</b> Less: direct expenses	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities						
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>						
<b>b</b> Less: cost of goods sold	<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11 a</b>							
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d							
<b>12 Total revenue.</b> See instructions.				19,971,306.	338,357.	0.	-3,020,599.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	535,301.	535,301.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	108,359.	108,359.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	247,200.	165,472.	20,432.	61,296.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	9,862,946.	8,440,493.	379,006.	1,043,447.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	94,020.	79,616.	4,538.	9,866.
9 Other employee benefits	1,359,993.	1,173,153.	55,324.	131,516.
10 Payroll taxes	703,730.	602,580.	25,322.	75,828.
11 Fees for services (non-employees):				
a Management				
b Legal	5,365.		5,365.	
c Accounting	63,800.		63,800.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	23,299.		23,299.	
12 Advertising and promotion	86,141.			86,141.
13 Office expenses	891,260.	724,699.	50,835.	115,726.
14 Information technology	9,137.	7,615.	112.	1,410.
15 Royalties				
16 Occupancy	1,136,498.	951,682.	16,375.	168,441.
17 Travel	810,716.	562,390.	10,424.	237,902.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	824,787.	824,787.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	10,247.	10,247.		
23 Insurance	81,478.	69,214.	12,264.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>PUBLIC AWARENESS</b>	1,705,664.	1,705,664.		
b <b>STAFF TRAINING &amp; RECRUI</b>	347,613.	240,489.	86,840.	20,284.
c <b>VOLUNTEER MANAGEMENT</b>	173,039.	172,994.	45.	
d <b>KINTERA PROCESSING FEES</b>	154,118.		154,118.	
e All other expenses	479,407.	106,997.	126,979.	245,431.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	19,714,118.	16,481,752.	1,035,078.	2,197,288.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)



**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	992,246.	1	895,107.
	2 Savings and temporary cash investments	1,029,215.	2	2,857,926.
	3 Pledges and grants receivable, net	6,027,800.	3	4,752,276.
	4 Accounts receivable, net	131,293.	4	115,081.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	257,291.	9	404,322.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 526,831.		
	b Less: accumulated depreciation	10b 522,202.	10c	4,629.
	11 Investments - publicly traded securities	434,011.	11	455,089.
	12 Investments - other securities. See Part IV, line 11	72,728.	12	75,408.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	46,066.	15	62,742.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	9,005,527.	16	9,622,580.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	510,084.	17	639,131.
	18 Grants payable		18	
	19 Deferred revenue	521,991.	19	764,227.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	72,728.	25	75,408.
	26 <b>Total liabilities.</b> Add lines 17 through 25	1,104,803.	26	1,478,766.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets	7,900,724.	27	8,143,814.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 <b>Total net assets or fund balances</b>	7,900,724.	33	8,143,814.
34 <b>Total liabilities and net assets/fund balances</b>	9,005,527.	34	9,622,580.	

Form 990 (2014)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	19,971,306.
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,714,118.
3	Revenue less expenses. Subtract line 2 from line 1	3	257,188.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	7,900,724.
5	Net unrealized gains (losses) on investments	5	-14,098.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	8,143,814.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2014)

Department of the Treasury  
Internal Revenue Service

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

2014

**Open to Public Inspection**

Name of the organization

BEST BUDDIES INTERNATIONAL, INC.

Employer identification number

52-1614576

<b>Part I</b>	<b>Reason for Public Charity Status</b> (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 to 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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(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 listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

Total

LHA For Paperwork Reduction Act Notice, see the Instructions for

Schedule A (Form 990 or 990-EZ) 2014

Form 990 or 990-EZ. 432021 09-17-14



**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**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
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, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First five years.</b> 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 <b>stop here</b> ► <input type="checkbox"/>						

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

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	%
16a <b>33 1/3% support test - 2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b <b>33 1/3% support test - 2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a <b>10% -facts-and-circumstances test - 2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b <b>10% -facts-and-circumstances test - 2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

**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 year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	15441148.	18779238.	19601103.	20981030.	22653548.	97456067.
<b>2</b> 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	4616730.	4529872.	4518770.	5052088.	5400093.	24117553.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	20057878.	23309110.	24119873.	26033118.	28053641.	121573620
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons	293,780.	2439183.	2199302.	503,006.	1388251.	6823522.
<b>b</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	3586531.	2169153.	1568491.	1476092.	1558777.	10359044.
<b>c</b> Add lines 7a and 7b	3880311.	4608336.	3767793.	1979098.	2947028.	17182566.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						104391054

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>9</b> Amounts from line 6	20057878.	23309110.	24119873.	26033118.	28053641.	121573620
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	35,118.	34,727.	31,214.	27,758.	34,520.	163,337.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	35,118.	34,727.	31,214.	27,758.	34,520.	163,337.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	20092996.	23343837.	24151087.	26060876.	28088161.	121736957

**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**

<b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	85.75 %
<b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15	<b>16</b>	83.86 %

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

<b>17</b> Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	.13 %
<b>18</b> Investment income percentage from 2013 Schedule A, Part III, line 17	<b>18</b>	.15 %

**19a 33 1/3% support tests - 2014.** 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 - 2013.** 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 Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<b>3b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>3c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2) (B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
<b>4b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>4c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
<b>5b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>5c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
<b>9b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>9c</b> Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>10a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.		
<b>10b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		



**Part IV** Supporting Organizations (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	<b>11a</b>	
<b>b</b> A family member of a person described in (a) above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	<b>1</b>	
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	<b>1</b>	

**Section D. Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	<b>1</b>	
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	<b>2</b>	
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	<b>3</b>	

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.		Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	<b>2a</b>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .	<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

Section C - Distributable Amount			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	

- 7** ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in <b>Part VI</b> ). See instructions.	
7	<b>Total annual distributions.</b> Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
9	Distributable amount for 2014 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
c				
d				
e	From 2013			
f	<b>Total</b> of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2014 distributable amount			
i	Carryover from 2009 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2014 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2014 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7	<b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b				
c				
d	Excess from 2013			
e	Excess from 2014			

Schedule A (Form 990 or 990-EZ) 2014



## Part VI

**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).

*Please complete the parts of any additional information you need below.*

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

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**  
▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

**BEST BUDDIES INTERNATIONAL, INC.**

Employer identification number

**52-1614576**

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ..... ▶ \$ .....
- 3 Volunteer hours .....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ .....
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ .....
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ..... ☐ Yes ☐ No
- 4a Was a correction made? ..... ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ .....
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ .....
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ .....
- 4 Did the filing organization file Form 1120-POL for this year? ..... ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

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

Schedule C (Form 990 or 990-EZ) 2014

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)															
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)		144,296.													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)		144,296.													
<b>d</b> Other exempt purpose expenditures		17,372,534.													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)		17,516,830.													
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.		1,000,000.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)		250,000.													
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-		0.													
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-		0.													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.)

See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
<b>2a</b> Lobbying nontaxable amount	806,930.	854,132.	890,682.	1,000,000.	3,551,744.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					5,327,616.
<b>c</b> Total lobbying expenditures	187,662.	179,238.	177,390.	144,296.	688,586.
<b>d</b> Grassroots nontaxable amount	201,733.	213,533.	222,671.	250,000.	887,937.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,331,906.
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2014

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total. Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?	<b>3</b>	

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV** Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.



**SCHEDULE D**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**Open to Public  
Inspection

Name of the organization

BEST BUDDIES INTERNATIONAL, INC.

Employer identification number

52-1614576

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included in Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition  
 b ☐ Scholarly research  
 c ☐ Preservation for future generations  
 d ☐ Loan or exchange programs  
 e ☐ Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		526,831.	522,202.	4,629.
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ☐ 4,629.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED COMPENSATION PLAN	
(3) LIABILITY	75,408.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	
	75,408.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	24,961,212.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-14,098.
b	Donated services and use of facilities	2b	215,793.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	4,835,473.
e	Add lines 2a through 2d	2e	5,037,168.
3	Subtract line 2e from line 1	3	19,924,044.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	47,262.
c	Add lines 4a and 4b	4c	47,262.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	19,971,306.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	24,718,122.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	215,793.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	4,835,473.
e	Add lines 2a through 2d	2e	5,051,266.
3	Subtract line 2e from line 1	3	19,666,856.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	47,262.
c	Add lines 4a and 4b	4c	47,262.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	19,714,118.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

DURING THE YEARS ENDED DECEMBER 31, 2014 AND 2013, BBI HAS NOT INCURRED ANY INTEREST OR PENALTIES ON ITS TAX RETURNS. BBI'S TAX RETURNS ARE SUBJECT TO POSSIBLE EXAMINATIONS BY THE TAXING AUTHORITIES. FOR FEDERAL TAX PURPOSES THE TAX RETURNS ESSENTIALLY REMAIN OPEN FOR POSSIBLE EXAMINATION FOR A PERIOD OF THREE YEARS AFTER THE DATE ON WHICH THOSE RETURNS ARE FILED.

**PART XI, LINE 2D - OTHER ADJUSTMENTS:**

DIRECT EXPENSE OF FUNDRAISING EVENTS DIRECTLY OFFSETTING

REVENUE

4,835,473.



**Part XIII** Supplemental Information (continued)

## PART XI, LINE 4B - OTHER ADJUSTMENTS:

NET NONCASH CONTRIBUTIONS 47,262.

## PART XII, LINE 2D - OTHER ADJUSTMENTS:

## DIRECT EXPENSE OF FUNDRAISING EVENTS DIRECTLY OFFSETTING

REVENUE 4,835,473.

## PART XII, LINE 4B - OTHER ADJUSTMENTS:

INKIND EXPENSES 47,262.

## PART XII, LINE 2D - OTHER ADJUSTMENTS:

## PART XII, LINE 2D - OTHER ADJUSTMENTS:

## DIRECT EXPENSE OF FUNDRAISING EVENTS DIRECTLY OFFSETTING REVENUE -

THE AMOUNT FOR THIS LINE IS TAKEN FROM FORM 990, PART VIII, LINE 8B. THE AMOUNT IS EQUAL TO THE FUND RAISERS EXPENSE REPORTED ON THE STATEMENTS OF FUNCTIONAL EXPENSES OF THE AUDITED FINANCIAL STATEMENTS LESS THE PROFESSIONAL FUNDRAISING SERVICES REPORTED ON FORM 990, PART IX, LINE 11E.

## PART XIII, LINE 2D - OTHER ADJUSTMENTS:

## PART XIII, LINE 2D - OTHER ADJUSTMENTS:

## DIRECT EXPENSE OF FUNDRAISING EVENTS DIRECTLY OFFSETTING REVENUE -

THE AMOUNT FOR THIS LINE IS TAKEN FROM FORM 990, PART VIII, LINE 8B. THE AMOUNT IS EQUAL TO THE FUND RAISERS EXPENSE REPORTED ON THE STATEMENTS OF FUNCTIONAL EXPENSES OF THE AUDITED FINANCIAL STATEMENTS LESS THE PROFESSIONAL FUNDRAISING SERVICES REPORTED ON FORM 990, PART IX, LINE 11E.

**SCHEDULE F**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Statement of Activities Outside the United States**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2014**Open to Public  
Inspection

Name of the organization

BEST BUDDIES INTERNATIONAL, INC.

Employer identification number

52-1614576

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☒ No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 **Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,	0	0	PROGRAM SERVICES	IN KOREA AN AWARD WAS PROVIDED FOR FUNDING AN AMBASSADORS' TRAINING. IN CHINA THEY FUNDED THE	11,921.
SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA, ECUADOR,	0	0	PROGRAM SERVICES	IN ARGENTINA AND BOLIVIA THEY PROVIDED STARTUP FUNDS. IN BRAZIL THEY PROVIDED FUNDS FOR AN	96,192.
SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA, FASO,	0	0	PROGRAM SERVICES	IN KENYA THEY PROVIDED SUPPORT FOR WEBSITE DEVELOPMENT.	102.
<b>3 a</b> Sub-total	0	0			108,215.
<b>b</b> Total from continuation sheets to Part I	0	0			0.
<b>c Totals</b> (add lines 3a and 3b)	0	0			108,215.

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

Schedule F (Form 990) 2014

SEE PART V FOR COLUMN (E) DESCRIPTIONS

**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA,	TO SUPPORT FIRST ANNUAL INTERNATIONAL JOBS FORUM IN BOGOTA.	50,370.	WIRE TRANSFER	0.		FMV
			SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA,	SUPPORT PROVIDED FOR START UP FEES	12,030.	WIRE TRANSFER	0.		FMV
			SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA,	PROVIDED ASSISTANCE FOR OFFICE SITE VISIT AND JOBS TRAINING.	17,792.	WIRE TRANSFER	0.		FMV
			SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA,	SUPPORT PROVIDED FOR START UP FEES.	16,000.	WIRE TRANSFER	0.		FMV
			EAST ASIA AND THE PACIFIC	PROVIDED FUNDS TO SUPPORT FRIENDSHIP WALK.	5,420.	WIRE TRANSFER	0.		FMV

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **0**

3 Enter total number of other organizations or entities **0**





**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926) ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990) ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471) ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621) ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865) ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990) ☐ Yes ☒ No

**Part V** Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

**PART I, LINE 2:**

REQUIRED TO SUBMIT TWICE-YEARLY STATUS REPORTS ON THEIR PROGRAMMATIC AND FINANCIAL-OPERATING HEALTH, IN ADDITION TO BI-LATERAL EXCHANGE SITE AND MAINTENANCE VISITS THAT TAKE PLACE THROUGHOUT THE YEAR. ALSO REFERERNCES NOTES IN FINANCIAL STATEMENTS.

**PART I, LINE 3:**

ACCRUAL BASIS

**PART I, LINE 3, COLUMN (E):**

REGION: EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA, (E) SPECIFIC TYPES OF SERVICES IN REGION: IN KOREA AN AWARD WAS PROVIDED FOR FUNDING AN AMBASSADORS' TRAINING. IN CHINA THEY FUNDED THE START OF A PROGRAM. IN MALAYSIA THEY SUPPORTED A FRIENDSHIP WALK. IN JAPAN WORKED ON BOARD RECRUITMENT. IN THE PHILLIPINES THEY SUPPORTED MARKETING EFFORTS, BROCHURES AND WEB DEVELOPMENT. IN SINGAPORE THEY PROVIDED FUNDS FOR CHAPTER DEVELOPMENT.

**(A) REGION:**

SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA, ECUADOR, (E) SPECIFIC TYPES OF SERVICES IN REGION: IN ARGENTINA AND BOLIVIA THEY PROVIDED STARTUP FUNDS. IN BRAZIL THEY PROVIDED FUNDS FOR AN OFFICE VISIT AND JOBS TRAINING. IN COLOMBIA THEY PROVIDED SUPPORT FOR FIRST ANNUAL INTERNATIONAL JOBS FORUM.

Department of the Treasury  
Internal Revenue Service

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.

▶ 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).

OMB No. 1545-0047

2014

**Open to Public Inspection**

Name of the organization

BEST BUDDIES INTERNATIONAL, INC.

Employer identification number

52-1614576

**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

- 2 a** 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.

[illegible]

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.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		HEARST CASTLE BB CH	HYANNIS PORT BBB CHALLENG	119		
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	2,775,975.	4,190,715.	11,617,333.	18,584,023.
	2	Less: Contributions	2,642,335.	4,076,482.	6,803,470.	13,522,287.
	3	Gross income (line 1 minus line 2)	133,640.	114,233.	4,813,863.	5,061,736.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	693,244.	405,701.	785,281.	1,884,226.
	7	Food and beverages	204,823.	164,122.	599,426.	968,371.
	8	Entertainment	236,543.	260,936.	212,122.	709,601.
	9	Other direct expenses	917,091.	824,417.	2,813,253.	4,554,761.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				8,116,959.
11	Net income summary. Subtract line 10 from line 3, column (d)				-3,055,223.	

**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))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash 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 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 G (Form 990 or 990-EZ) 2001 2001	
<b>Part IV</b>	<b>Supplemental Information</b> (continued)

[illegible]

## Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

► Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

**BEST BUDDIES INTERNATIONAL, INC.**  
Information on Grants and Assistance

Employer identification number  
52-1614576

OMB No. 1545-0047

2014

**Open to Public Inspection**

<b>Part I</b>	<b>General Information on Grants and Assistance</b>
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- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

☒ Yes ☐ No

## Part II

**Part II** **Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE CHANGE THE WORLD FOUNDATION TRUST - ONE WINTHROP SQUARE - 4TH FLOOR - BOSTON, MA 02110	25-6985307	501(C)(3)	500,000.	0.			GENERAL SUPPORT
BEST BUDDIES FRANKLIN CHAPTER 27 DOVER CIRCLE FRANKLIN, MA 02038			10,914.	0.			CHAPTER SUPPORT

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- 3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2014)

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

PART I, LINE 2:

THE GRANT APPLICATION INCLUDES A GENERAL DESCRIPTION OF THE CHAPTER 'S

PROJECT:

-ACTIVITIES PLANNED

-NUMBER OF ANTICIPATED PARTICIPANTS

-HOW THE PROPOSED REQUEST SUPPORTS THE MISSION OF BEST BUDDIES INTERNATIONAL

-AMOUNT OF FUNDS REQUESTED AND AN ITEMIZATION OF THESE COSTS



<b>Part IV</b>	<b>Supplemental Information</b>
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A FOLLOW-UP REPORT IS THEN REQUIRED COMPARING ACTUAL TO PROPOSED.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

▶ **Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization

**BEST BUDDIES INTERNATIONAL, INC.**

Employer identification number

**52-1614576**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment?

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?

**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization?

**b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**a** The organization?

**b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

X

4a

X

4b

X

4c

X

5a

X

5b

X

6a

X

6b

X

7

X

8

X

9

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

Schedule J (Form 990) 2014



Part III	Supplemental Information
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Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**SCHEDULE M**  
**(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2014**

Open To Public  
Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.  
▶ Attach to Form 990.  
▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

**BEST BUDDIES INTERNATIONAL, INC.**

Employer identification number

**52-1614576**

**Part I** **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	9	47,262.	SECURITY TRADING PRI
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( SPECIAL EVENT )	X	8	34,233.	SELLING PRICE OF DON
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions  
for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it  
must hold for at least three years from the date of the initial contribution, and which is not required to be used for  
exempt purposes for the entire holding period?

	Yes	No
30a		X
31		X
32a		X
33		

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash  
contributions?

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked,  
describe in Part II.

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

Schedule M (Form 990) (2014)



## Part II

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

This image shows a full page of blank, lined paper. It features approximately 20 evenly spaced horizontal grey lines running across the width of the page, typical of notebook or primary writing paper. The background is white, and there are no margins, text, or other markings present.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization

BEST BUDDIES INTERNATIONAL, INC.

Employer identification number  
52-1614576

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

VOLUNTEER MOVEMENT THAT CREATES OPPORTUNITIES FOR ONE-TO-ONE  
FRIENDSHIPS, INTEGRATED EMPLOYMENT AND LEADERSHIP DEVELOPMENT FOR  
PEOPLE WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

DISABILITIES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

CHAPTER MODEL. OUR CHAPTER MODEL, WHICH MATCHES ADULTS IN ONE-TO-ONE  
FRIENDSHIPS AT A COMMON SITE, SUCH AS A WORKPLACE OR COMMUNITY CENTER,  
WITH A GROUP OF ADULTS WITH DISABILITIES TO FORM ONE TO ONE FRIENDSHIPS  
AND HOLD GROUP ACTIVITIES, CONTINUES TO ADD NEW CHAPTERS ACROSS THE  
COUNTRY. STAFF MEMBERS HAVE DEVELOPED NEW RESOURCES TO ASSIST WITH  
RECRUITMENT, CHAPTER DEVELOPMENT, AND MANAGEMENT TO ASSIST PARTNER  
COMPANIES WITH THEIR ROLE IN THE CHAPTER. ADDITIONALLY, 2014 WELCOMED  
THE CREATION OF AN ASSOCIATE MEMBER ROLE FOR PARTICIPANTS IN THE  
CITIZENS PROGRAM WHO ARE NOT MATCHED IN A ONE-TO-ONE FRIENDSHIP. THIS  
NEW ROLE WILL BE USED IN BOTH THE COMMUNITY AND CHAPTER MODEL, AND WILL  
ALLOW MORE PEOPLE TO ENGAGE IN THE CITIZENS PROGRAM AND EXTEND OUR  
REACH TO A BROADER AUDIENCE. THE ASSOCIATE MEMBER ROLE WILL ALSO  
ADDRESS THE LARGE NUMBER OF PARTICIPANTS WITH IDD IN SOME STATES THAT  
ARE WAITING TO BE MATCHED AND WILL PROVIDE THEM WITH MONTHLY  
SOCIALIZATION OUTINGS TO CONNECT WITH OTHER ADULTS IN THE COMMUNITY.

THE FOUNDATION OF BEST BUDDIES WAS BUILT ON THE COLLEGE PROGRAM AND

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

Name of the organization	BEST BUDDIES INTERNATIONAL, INC.	Employer identification number	52-1614576
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CONTINUES TO THRIVE TO THIS DAY 26 YEARS LATER. THE BEST BUDDIES COLLEGES PROGRAM BOASTS 444 CHAPTERS WORLDWIDE IN 25 COUNTRIES. THIS PAST YEAR, THE COLLEGES PROGRAM HAS GROWN EXPONENTIALLY AS EFFORTS IN STATES WITHOUT A BEST BUDDIES OFFICE HAVE FOCUSED ON GROWING THE PROGRAM PARTICULARLY IN COLLEGE SETTINGS. THE COLLEGE PROGRAM WAS DEVELOPED TO OPERATE WITH MINIMAL STAFF OVERSIGHT AND TO BE MANAGED PRIMARILY BY STUDENT LEADERS AND INVESTED FACULTY; THIS COLLEGE MODEL HAS PROVEN SUCCESSFUL TO GROWING NEW PROGRAMS IN REGIONS THAT NOW BOAST STRONG CHAPTERS, LIKE NORTH CAROLINA, MISSOURI, AND GEORGIA. NEW COLLEGE PROGRAMS IN EXPANSION STATES ARE MANAGED REMOTELY BY BEST BUDDIES TEAM OF STAFF AND ONSITE BY BOARD OF TRAINED VOLUNTEERS. ADDITIONALLY, NEW SAFETY MEASURES HAVE BEEN BUILT IN TO THE EXPECTATION OF OPERATING THE CHAPTER; ALL PARTICIPANTS NOT ACTIVELY ENROLLED AT THE SCHOOL MUST BE AFFILIATED WITH AN APPROVED HOST SITE AND/OR HAVE A BACKGROUND CHECK ON FILE TO ENSURE ALL PARTICIPANTS ARE SCREENED AND APPROVED PRIOR TO BEING MATCHED.

THE BEST BUDDIES HIGH SCHOOLS PROGRAM CONTINUES AS THE LARGEST SCHOOL FRIENDSHIP PROGRAM OFFERED BY BEST BUDDIES WITH 808 DOMESTIC CHAPTERS AND 365 INTERNATIONAL CHAPTERS AROUND THE WORLD. THE HIGH SCHOOL PROGRAM CONTINUES TO PROVIDE INNOVATIVE OPPORTUNITIES FOR PEOPLE WITH AND WITHOUT DISABILITIES TO CONNECT AND ENGAGE IN THE MISSION OF INCLUSION. NEW LEADERSHIP EXPECTATIONS AND COMMITTEES GEARED AT CONNECTING PEER LEADERS HAVE DRIVEN THE PROGRESS OF THE HIGH SCHOOL PROGRAM THIS PAST YEAR. INDIVIDUAL STATES AND NATIONAL STAFF HAVE INDEPENDENTLY FOCUSED EFFORTS TO ENGAGE YOUTH LEADERS IN COMMITTEE WORK TO SHARE IDEAS, BRAINSTORM SOLUTIONS, PREPARE FOR STATE AND CHAPTER EVENTS, AND DEVELOP RESOURCES TO TRAIN PEER LEADERS. STATE EFFORTS HAVE

Name of the organization

BEST BUDDIES INTERNATIONAL, INC.

Employer identification number

52-1614576

CONNECTED YOUTH LEADERS TO PARTNER ON COMMITTEES TO PLAN AND SUPPORT LOCAL EFFORTS AND FUNDRAISERS. NATIONAL EFFORTS HAVE CONNECTED YOUNG LEADERS IN SEVERAL STATES THROUGH CONFERENCE CALLS WHERE BEST BUDDIES GOALS AND PROGRAMMATIC INITIATIVES ARE DISCUSSED MONTHLY. DEVELOPING THE OPPORTUNITY TO CONNECT HIGH SCHOOL LEADERS FROM ACROSS THE COUNTRY - WITH STAFF GUIDANCE AND SUPPORT - HAS OFFERED YOUNG LEADERS THE CHANCE TO SEE THEIR WORK IN THE MOVEMENT AND THEIR COMMITMENT TO THE MISSION AT A NATIONAL LEVEL.

BEST BUDDIES MIDDLE SCHOOLS CONTINUES TO GROW AROUND THE WORLD WITH 293 CHAPTERS WORLDWIDE. THE MIDDLE SCHOOL PROGRAM HAS THRIVED WITH STUDENT LEADER AND ADVISOR PARTICIPATION IN BEST BUDDIES TRAININGS BEING AT AN ALL-TIME HIGH. THE INVITATION TO ATTEND THE ANNUAL BEST BUDDIES LEADERSHIP CONFERENCE PROVED SUCCESSFUL WITH ALMOST 50 NEW MIDDLE SCHOOL LEADERS PARTICIPATING IN THE TRAINING; THIS PROVIDED STUDENTS AND MIDDLE SCHOOL FACULTY IN ATTENDANCE THE RENEWED COMMITMENT TO PLANNING PLAN INCLUSIVE, MISSION-DRIVEN EVENTS AT THEIR SCHOOL THAT REFLECT THE GOALS OF THE ORGANIZATION, IN SPITE OF THE TYPICALLY LIMITED TIME MIDDLE SCHOOL CHAPTERS ARE OFFERED FOR CLUB TIME. AS A RESULT IN INCREASED ATTENDANCE AT THE NATIONAL CONFERENCE, MORE EFFORTS HAVE BEEN PAID THIS YEAR TO ENGAGING MIDDLE SCHOOL STUDENTS IN STATE TRAININGS, PREVIOUSLY DEEMED OPTIONAL FOR MIDDLE SCHOOL PARTICIPANTS. LOCAL TRAININGS FOR STUDENT LEADERS AND AMBASSADOR TRAININGS HAVE BEGUN TO INCLUDE LEADERS FROM THE MIDDLE SCHOOL CHAPTER, NOT ONLY PROVIDING OUR YOUNGEST PARTICIPANTS WITH AN ENRICHED LEARNING OPPORTUNITY, BUT A BROADENED EXPERIENCE FOR ATTENDING HIGH SCHOOL AND COLLEGE LEADERS WHO ARE ABLE TO SHARE BEST PRACTICES, NETWORK WITH GROWING LEADERS, SERVE AS ROLE MODELS, AND SEE THEIR LEADERSHIP EFFORTS AT A LARGER SCALE.

Name of the organization

BEST BUDDIES INTERNATIONAL, INC.

Employer identification number

52-1614576

THE BEST BUDDIES AMBASSADORS PROGRAM CONTINUES TO WITNESS INCREDIBLE GROWTH WITH NEW AMBASSADORS BEING TRAINED AND CERTIFIED EVERY MONTH, HELPING BEST BUDDIES SHARE THE IMPORTANCE OF OUR MISSION AND VALUE OF INCLUSION IN SCHOOLS, COMMUNITIES, AND WORKPLACES. THERE ARE CURRENTLY 718 ACTIVE AND TRAINED BEST BUDDIES AMBASSADORS WORLDWIDE SHARING BEST BUDDIES' MESSAGE OF ACCEPTANCE AND RESPECT.

AMBASSADORS PROVIDES TRAINING FOR PARTICIPANTS WITH AND WITHOUT IDD IN AREAS OF SPEECH WRITING, PUBLIC SPEAKING, CONVERSATIONAL AND WRITTEN ADVOCACY TO EMPOWER THEM TO SHARE THEIR OWN STORIES AND EXPERIENCE TO PROMOTE PROGRESS AND THE MISSION OF BEST BUDDIES. THROUGH THESE TRAINING OPPORTUNITIES, BEST BUDDIES AMBASSADORS GAIN THE SKILLS AND RESOURCES TO ADVOCATE CHANGE IN LEGISLATION, SHARE THEIR STORY WITH THE BEST BUDDIES COMMUNITY AT CHAPTER ACTIVITIES AND STATE EVENTS, AND MEET WITH EMPLOYERS TO SHOWCASE THE MISSION IN ACTION.

BEST BUDDIES PROMOTERS, THE NEWEST BEST BUDDIES PROGRAM TO START IN 2011, CONTINUES TO WITNESS SIGNIFICANT GROWTH AROUND THE COUNTRY WITH 111 CHAPTERS IN MIDDLE SCHOOLS AND HIGH SCHOOLS IN 20 STATES. PROMOTERS EMPOWERS YOUTH TO BECOME ADVOCATES FOR PEOPLE WITH IDD BY ORGANIZING AND ATTENDING SPECIAL EVENTS THAT PROMOTE ADVOCACY AND BRING AWARENESS TO THE DISABILITY RIGHTS MOVEMENT. THE PROGRAM PREPARES STUDENTS THAT ATTEND A MIDDLE OR HIGH SCHOOL WITHOUT A SPECIAL EDUCATION PROGRAM ON THEIR CAMPUS TO ENGAGE IN THE DISABILITY RIGHTS MOVEMENT AND BECOME ACTIVE AGENTS OF CHANGE FOR PEOPLE WITH DISABILITIES. BEST BUDDIES WILL EXPAND PROMOTERS TO THE ELEMENTARY SCHOOL LEVEL IN 2015 AFTER SUCCESSFUL PILOTS WERE DEVELOPED IN FLORIDA, ALLOWING OUR REACH TO



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EXTEND FROM KINDERGARTEN THROUGH COLLEGE FOR STUDENTS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

NASHVILLE, TN) WHICH WILL BRING THE US TOTAL TO 12 JOBS PROGRAM LOCATIONS. BEST BUDDIES MOSCOW ALSO MADE THEIR FIRST TWO JOB PLACEMENTS BRINGING THE INTERNATIONAL JOBS PROGRAM TOTAL TO SEVEN LOCATIONS (COLUMBIA, PERU, MEXICO CITY, ST. KITTS & NEVIS, SAO PAULO, AND QATAR). DEVELOPMENT IS UNDERWAY IN ADDITIONAL US AND INTERNATIONAL LOCATIONS.

TO DATE, BEST BUDDIES JOBS HAS FOUND EMPLOYMENT FOR NEARLY 800 INDIVIDUALS VIA OUR JOBS PROGRAMS IN MIAMI, BOSTON, WORCESTER, LOS ANGELES, SAN FRANCISCO/SAN JOSE, NORTHERN VIRGINIA, CHICAGO, LAS VEGAS, ALBUQUERQUE, AND BALTIMORE. WE PRIDE OURSELVES ON DEVELOPING JOBS IN PROFESSIONAL ENVIRONMENTS. OUR EMPLOYERS RANGE FROM SOME OF THE TOP LAW FIRMS, FINANCIAL INSTITUTIONS, AND TALENT AGENCIES TO HOSPITALS, WELL-KNOWN RETAIL BUSINESSES AND LUXURY HOTELS. EIGHTY-THREE JOBS WERE SECURED IN 2014 WITH AN AVERAGE WAGE OF \$10.37 AND 19.6 HOURS PER WEEK. THE OVERALL RETENTION RATE FOR 2014 JOBS WAS 91%. THE CURRENT PROGRAM-WIDE AVERAGE WAGE IS \$11.76/HR AND THE PROGRAM-WIDE AVERAGE HOURS PER WEEK IS 20.5.

BEST BUDDIES JOBS ALSO PARTNERS WITH THE MIAMI-DADE PUBLIC SCHOOLS, ALBUQUERQUE PUBLIC SCHOOLS, AND THE LOS ANGELES UNIFIED SCHOOL DISTRICT TO SUPPORT STUDENTS WHO ARE INTERNING AT ZOO MIAMI, CITY OF MIAMI, CITY OF HIALEAH (A SUBURB OF MIAMI), UNIVERSITY OF NEW MEXICO HOSPITAL, AND KAISER PERMANENTE SOUTH BAY IN HARBOR CITY, CA. OUR EMPLOYMENT CONSULTANTS ASSIST STUDENTS TO LEARN MARKETABLE SKILLS DURING THEIR

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INTERNSHIPS AND THEN FIND JOBS FOR THEM IN THE COMMUNITY. THESE FIVE PROGRAMS ARE REPLICATIONS OF THE NATIONALLY RECOGNIZED HIGH SCHOOL TRANSITION PROGRAM, PROJECT SEARCH, WHICH IS BASED AT CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER.

BBI SUCCESSFULLY LAUNCHED THE I'M IN TO HIRE CAMPAIGN ON OCTOBER 7TH, 2014 LEAD BY ANTHONY KENNEDY SHRIVER AND CARLOS SLIM, BOTH OF WHOM APPEARED ON SEVERAL NATIONAL MEDIA PROGRAMS INCLUDING BLOOMBERG AND CNN MONEY. THERE HAVE BEEN MULTIPLE ARTICLES WRITTEN ABOUT THE CAMPAIGN AND THERE HAS BEEN AN OVERWHELMING RESPONSE ON SOCIAL MEDIA WHICH HAS DIRECTED PEOPLE TO THE WEBSITE - WWW.IMINTOHIRE.ORG. THE I'M IN TO HIRE CAMPAIGN HAS BEEN A FANTASTIC PLATFORM FOR OUR JOBS PROGRAM TO SPEAK FROM. IT HAS PROVIDED STRONG DATA ON THE BUSINESS BENEFITS OF HIRING PEOPLE WITH IDD. ALONGSIDE THE EXISTING DATA ON THE ENORMOUS NEED FOR INCREASED EMPLOYMENT IN THE IDD COMMUNITY, THIS HAS CREATED A VERY COMPELLING PICTURE. THE I'M IN TO HIRE CAMPAIGN IS BEING CONSISTENTLY INTEGRATED INTO BEST BUDDIES EVENTS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

FRIENDSHIPS WITH PEER VOLUNTEERS WHO DO NOT HAVE INTELLECTUAL OR DEVELOPMENTAL DISABILITIES. PARTICIPANTS INCLUDE CHILDREN AND ADULTS FROM 50 US STATES, AS WELL AS INTERNATIONAL PARTICIPANTS FROM THE COUNTRIES ARGENTINA, AUSTRALIA, AUSTRIA, BERMUDA, CANADA, CHINA, COLOMBIA, GERMANY, HONDURAS, IRELAND, JAPAN, NAMIBIA, NEW ZEALAND, PAKISTAN, SOUTH KOREA, THE PHILIPPINES, TURKEY, UNITED ARAB EMIRATES AND THE UNITED KINGDOM.

IN 2014, E-BUDDIES SERVED OVER 2,250 TOTAL PARTICIPANTS THROUGH 1,272

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UNIQUE ONE-TO-ONE MATCHES. THESE PARTICIPANTS EXCHANGED OVER 50,000 E-MAILS, AND POSTED MORE THAN 600 MESSAGES ON THE E-BUDDIES COMMUNITY MESSAGE BOARDS.

E-BUDDIES IS ALSO EDUCATIONAL, AND HAS BEEN USED IN SPECIAL EDUCATION CLASSROOMS TO HELP TEACH LITERACY SKILLS, COMPUTER SKILLS, AND SOCIAL SKILLS IN ONE SAFETY-FOCUSED ACTIVITY. IN 2014, E-BUDDIES WAS USED AS A TEACHING TOOL IN THE CLASSROOM BY OVER 75 SPECIAL EDUCATION TEACHERS AND OTHER DISABILITIES PROFESSIONALS ACROSS THE COUNTRY.

FORM 990, PART VI, SECTION B, LINE 11:

PRIOR TO FILING FORM 990 WITH THE IRS, IT IS REVIEWED BY THE VP, FINANCE AND THE AUDIT COMMITTEE. THE AUDIT COMMITTEE THEN PRESENTS THIS INFORMATION TO THE BOARD.

FORM 990, PART VI, SECTION B, LINE 12C:

THE POLICY IS REVIEWED BY THE BOARD OF DIRECTORS AND AN ANNUAL DISCLOSURE STATEMENT IS FILED ANNUALLY BY EACH BOARD MEMBER.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE DIRECTOR'S COMPENSATION IS REVIEWED BY THE AUDIT COMMITTEE AND APPROVAL IS SUBJECT TO BOARD APPROVAL. TOP MANAGEMENT HAS AN ANNUAL REVIEW PROCESS WITH THE EXECUTIVE DIRECTOR/CEO. COMPENSATION IS BASED ON PERFORMANCE, BUDGETARY CONSTRAINTS, AND SCOPE OF RESPONSIBILITY.

FORM 990, PART VI, SECTION C, LINE 19:

BEST BUDDIES INTERNATIONAL, INC. MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON

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REQUEST.

FORM 990, PART XII, LINE 2C

THERE HAS BEEN NO CHANGE FROM PRIOR YEAR IN THE PROCESS RELATED TO THE  
OVERSIGHT OF THE AUDIT AND THE SELECTION OF AN INDEPENDENT ACCOUNTANT.







**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Dividends from related organization(s)**g** Sale of assets to related organization(s)**h** Purchase of assets from related organization(s)**i** Exchange of assets with related organization(s)**j** Lease of facilities, equipment, or other assets to related organization(s)**k** Lease of facilities, equipment, or other assets from related organization(s)**l** Performance of services or membership or fundraising solicitations for related organization(s)**m** Performance of services or membership or fundraising solicitations by related organization(s)**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**o** Sharing of paid employees with related organization(s)**p** Reimbursement paid to related organization(s) for expenses**q** Reimbursement paid by related organization(s) for expenses**r** Other transfer of cash or property to related organization(s)**s** Other transfer of cash or property from related organization(s)**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization		(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved	Yes	No
(1) BEST BUDDIES SUPPORTING CORPORATION, INC		P	69,492.CASH			X
(2)						X
(3)						X
(4)						X
(5)						X
(6)						X



<b>Part VII</b>	<b>Supplemental Information</b>
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Provide additional information for responses to questions on Schedule R (see instructions).

Provide additional information for responses to questions on questions 1-4 (see instructions).

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

990

OMB No. 1545-0172

**2014**Attachment  
Sequence No. **179**Department of the Treasury  
Internal Revenue Service (990)

▶ Attach to your tax return.

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

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**BEST BUDDIES INTERNATIONAL, INC.****FORM 990 PAGE 10****52-1614576****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	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	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.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	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	
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 instr.	22	10,247.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	



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

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) 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							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.

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

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

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

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

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