

Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

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

# 2013

▶ Do not enter Social Security numbers on this form as it may be made public.

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

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

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

<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> WESTERN DRESSAGE ASSOCIATION OF AMERICA 11875 DELBERT ROAD PARKER, CO 80138	<b>D</b> Employer identification number 27-3143450
		<b>E</b> Telephone number (303) 841-5210
		<b>F</b> Group Exemption Number ..... ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

**I** Website: ▶ [WWW.WESTERNDRRESSAGEASSOCIATION.ORG](http://WWW.WESTERNDRRESSAGEASSOCIATION.ORG)

**J** Tax-exempt status (check only one) –  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**H** Check  if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**K** Form of organization:  Corporation  Trust  Association  Other \_\_\_\_\_

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ..... ▶ \$ 49,659.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21			
REVENUE	1	Contributions, gifts, grants, and similar amounts received		43,657.																												
	2	Program service revenue including government fees and contracts		6,002.																												
	3	Membership dues and assessments																														
	4	Investment income																														
	5a	Gross amount from sale of assets other than inventory																														
	5b	Less: cost or other basis and sales expenses																														
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																														
	6	Gaming and fundraising events																														
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)																														
6b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)																															
6c	Less: direct expenses from gaming and fundraising events																															
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																															
7a	Gross sales of inventory, less returns and allowances																															
7b	Less: cost of goods sold																															
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																															
8	Other revenue (describe in Schedule O)																															
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																														49,659.	
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)																														
	11	Benefits paid to or for members																														
	12	Salaries, other compensation, and employee benefits																														
	13	Professional fees and other payments to independent contractors																														20,751.
	14	Occupancy, rent, utilities, and maintenance																														
	15	Printing, publications, postage, and shipping																														2,841.
	16	Other expenses (describe in Schedule O) SEE SCHEDULE O																													10,849.	
17	<b>Total expenses.</b> Add lines 10 through 16																													34,441.		
ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																												15,218.		
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																													-8,280.	
	20	Other changes in net assets or fund balances (explain in Schedule O)																														
	21	Net assets or fund balances at end of year. Combine lines 18 through 20																													6,938.	

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2013)

**Part II Balance Sheets** (see the instructions for Part II)

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	6,120.	22 20,175.
23 Land and buildings		23
24 Other assets (describe in Schedule O) SEE SCHEDULE O		24 10,000.
25 Total assets	6,120.	25 30,175.
26 Total liabilities (describe in Schedule O) SEE SCHEDULE O	14,400.	26 23,237.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	-8,280.	27 6,938.

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

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

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

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

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 SEE SCHEDULE O		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a	10,036.
29 SEE SCHEDULE O		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a	8,085.
30 "TRAIN THE TRAINERS" COURSES ARE EDUCATIONAL EVENTS THAT WERE HELD IN COLORADO AND OHIO WITH 35 ATTENDEES AT EACH EVENT PAYING A TOTAL TUITION OF \$ 350 FOR THE COURSE.		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a	2,182.
31 Other program services (describe in Schedule O) SEE SCHEDULE O		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a	3,574.
32 Total program service expenses (add lines 28a through 31a)	32	23,877.

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated - see the instructions for Part IV)

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

(a) Name and Title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
GUY E. BROWN PRESIDENT	15	0.	0.	0.
DARRELL L. BILKE VICE PRESIDENT	5	0.	0.	0.
ELLEN DIBELLA SECRETARY	15	0.	0.	0.
GIL MERRICK TREASURER	5	0.	0.	0.
KAREN HOMER BROWN CHAIRMAN	15	0.	0.	0.
GEORGIE GREEN DIRECTOR	5	0.	0.	0.
BOB HARB CHAIRMAN	10	0.	0.	0.
LISA BLACKSTONE MEDIA RELATIONS	5	0.	0.	0.

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in SEE SCHEDULE O the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V.

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O. ....		X
<b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) .....		X
<b>35 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? .....		X
<b>b</b> If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O .....		
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III .....		X
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N .....		X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37 a</b> 0.		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? .....		X
<b>38 a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? .....	X	
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved. ....		
<b>38 b</b> 12,600.		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 .....		
<b>39 a</b> N/A		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities .....		
<b>39 b</b> N/A		
<b>40 a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I. ....		X
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. .... ▶ 0.		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization. .... ▶ 0.		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T. ....		X
<b>40 e</b>		
<b>41</b> List the states with which a copy of this return is filed ▶ <u>NONE</u>		

**42 a** The organization's books are in care of ▶ GIL MERRICK Telephone no. ▶ (859) 230-8506  
 Located at ▶ 400 S. MAIN ST. SUITE 300 ROYAL OAK MI ZIP + 4 ▶ 48067

	Yes	No
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....		X
If 'Yes,' enter the name of the foreign country: ▶ _____		
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? .....		X
If 'Yes,' enter the name of the foreign country: ▶ _____		

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here  N/A and enter the amount of tax-exempt interest received or accrued during the tax year. .... ▶ **43** N/A

	Yes	No
<b>44 a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ .....		X
<b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ .....		X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? .....		X
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. ....		
<b>44 d</b>		
<b>45 a</b> Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)? .....		X
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) .....		X
<b>45 b</b>		

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

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

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

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

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

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

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

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

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

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Row 1 contains 'NONE'.

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

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

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. Row 1 contains 'NONE'.

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

52 Did the organization complete Schedule A? Note. All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. X Yes No

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

Sign Here Signature of officer Date GUY E. BROWN PRESIDENT Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN URSULA C. SCROGGS, CPA P00125062 Firm's name DERDERIAN, KANN, SEYFERTH & SALUCCI, P.C. Firm's address 3001 WEST BIG BEAVER, SUITE 700 TROY, MI 48084-3108 Firm's EIN N/A Phone no. (248) 649-3400

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

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization <b>WESTERN DRESSAGE ASSOCIATION OF AMERICA</b>	Employer identification number <b>27-3143450</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

- 1  A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.  
  - a  Type I
  - b  Type II
  - c  Type III – Functionally integrated
  - d  Type III – Non-functionally integrated

- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

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

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

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** Schedule A (Form 990 or 990-EZ) 2013

**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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 IV.)						
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 2013 (line 6, column (f) divided by line 11, column (f)).	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14.	15	%
16a <b>33-1/3% support test – 2013.</b> If the organization did not check the box on line 13, and the 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 – 2012.</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 – 2013.</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 IV 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 – 2012.</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 IV 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 yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)		15,020.	34,174.	54,880.	43,657.	147,731.
<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.				10,650.	6,002.	16,652.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
<b>6 Total.</b> Add lines 1 through 5.	0.	15,020.	34,174.	65,530.	49,659.	164,383.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	14,500.	28,925.	43,425.
<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.	0.	0.	0.	570.	8,415.	8,985.
<b>c</b> Add lines 7a and 7b.	0.	0.	0.	15,070.	37,340.	52,410.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						111,973.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6.	0.	15,020.	34,174.	65,530.	49,659.	164,383.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						0.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
<b>c</b> Add lines 10a and 10b.	0.	0.	0.	0.	0.	0.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
<b>13 Total Support.</b> (Add lns 9,10c, 11 and 12.)	0.	15,020.	34,174.	65,530.	49,659.	164,383.

**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 2013 (line 8, column (f) divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15.	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17.	<b>18</b>	%

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

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

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





**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

► **Attach to Form 990, Form 990-EZ, or Form 990-PF**  
► Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Name of the organization

WESTERN DRESSAGE ASSOCIATION OF AMERICA

Employer identification number

27-3143450

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)( 3 ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules**

- For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year. . . . . ► \$ \_\_\_\_\_

**Caution:** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990EZ,** Schedule B (Form 990, 990-EZ, or 990-PF) (2013) **or 990-PF.**

Name of organization <b>WESTERN DRESSAGE ASSOCIATION OF AMERICA</b>	Employer identification number <b>27-3143450</b>
--	---

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ELLEN DIBELLA ----- 11875 DELBERT ROAD ----- PARKER, CO 80183 -----	\$ 25,225.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	USA EQUESTRIAN TRUST ----- P.O. BOX 13321 ----- LEXINGTON, KY 40583 -----	\$ 13,415.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

WESTERN DRESSAGE ASSOCIATION OF AMERICA

27-3143450

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

Name of organization: WESTERN DRESSAGE ASSOCIATION OF AMERICA  
 Employer identification number: 27-3143450

**Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8) or (10) organizations that total more than \$1,000 for the year.** Complete columns (a) through (e) and the following line entry.  
 For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ..... \$                      N/A  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

**Transactions With Interested Persons**

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**  
▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization: **WESTERN DRESSAGE ASSOCIATION OF AMERICA** Employer identification number: **27-3143450**

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... ▶ \$ \_\_\_\_\_  
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... ▶ \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**  
Complete if the organization answered 'Yes' on Form 990-EZ, Page V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
			(1) ELLEN DIBELLA									
(2)		OPS	X		12,600.	12,600.		X	X		X	
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
<b>Total</b> .....						▶\$	12,600.					

**Part III Grants or Assistance Benefiting Interested Persons.**  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of Assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				



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

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

OMB No. 1545-0047

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

**2013**

▶ 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).

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

WESTERN DRESSAGE ASSOCIATION OF AMERICA

27-3143450

**FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

THE ASSOCIATION WILL EDUCATE THE PUBLIC ABOUT THE NEW DISCIPLINE OF WESTERN DRESSAGE.

**FORM 990-EZ, PART III, LINE 28 - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

EDUCATIONAL MATERIALS WERE DEVELOPED AND POSTED ON THE WEBSITE. THESE MATERIALS INCLUDED THE WDAA WESTERN DRESSAGE RULES, THE WESTERN DRESSAGE JUDGES GUIDELINES, THE WESTERN DRESSAGE GLOSSARY OF TERMS, THE WESTERN DRESSAGE TRAINING PROGRESSION, THE TIME TABLE GUIDELINE FOR WESTERN DRESSAGE TESTS, AND THE WESTERN DRESSAGE EQUIPMENT GUIDE.

**FORM 990-EZ, PART III, LINE 29 - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

NEW MEMBER DRIVE WDAA BOARD MEMBERS ATTENDED THE FOLLOWING EVENTS TO INVITE NEW MEMBERS TO JOIN: 1) THE PINTO WORLD SHOW-TULSA, OK IN JUNE, 2) THE FRIESIAN WORLD SHOW-LEXINGTON, VA IN OCTOBER, AND 3) THE MORGAN GRAND NATIONAL HORSE SHOW-TULSA, OK IN OCTOBER. MEETINGS WERE HELD WITH THE LEADERSHIP OF THE FOLLOWING GROUPS TO DISCUSS JOINT MEMBERSHIP PROGRAMS: 1) THE AMERICAN QUARTER HORSE ASSOCIATION IN HOUSTON, TX IN MARCH, AND 2) THE ARABIAN HORSE ASSOCIATION OF AMERICA IN AURORA, CO IN JANUARY, SEPTEMBER AND OCTOBER. IN 2013, THE WDAA SIGNED UP 533 NEW MEMBERS AND RENEWED THE MEMBERSHIP FOR 304 MEMBERS.

**FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?..... NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?..... NO

## WESTERN DRESSAGE ASSOCIATION OF AMERICA

27-3143450

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

ADVERTISING AND PROMOTION.....	\$	122.
CONFERENCES, CONVENTIONS, AND MEETINGS.....		1,637.
INFORMATION TECHNOLOGY.....		2,135.
INSURANCE.....		3,303.
OFFICE EXPENSES.....		477.
OTHER COSTS.....		588.
PAYPAL.....		687.
PROGRAM EXPENSES.....		1,000.
TRAVEL.....		900.
TOTAL	\$	<u>10,849.</u>

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

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS RECEIVABLE.....	\$ 0.	\$ 10,000.
TOTAL	\$ <u>0.</u>	\$ <u>10,000.</u>

**FORM 990-EZ, PART II, LINE 26  
TOTAL LIABILITIES**

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES.....	\$ 0.	\$ 8,834.
PAYABLE TO OFFICERS, DIRECTORS, ETC.....	14,400.	14,400.
SALES TAX PAYABLE.....	0.	3.
TOTAL	\$ <u>14,400.</u>	\$ <u>23,237.</u>

**FORM 990-EZ, PART III, LINE 31  
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

<u>DESCRIPTION</u>	<u>GRANTS</u>	<u>PROGRAM SERVICE EXPENSES</u>
THE WESTERN DRESSAGE ASSOCIATION OF AMERICA ANNUAL MEETING IS AN EVENT HELD IN TULSA, OKLAHOMA IN OCTOBER OVER A 2 DAY PERIOD. THE MEETING HAD 22 ATTENDEES IN ADDITION TO THE WDAA BOARD MEMBERS. INCLUDES FOREIGN GRANTS: NO		1,750.
WESTERN DRESSAGE WORLD CHAMPIONSHIP SHOW WAS HELD IN TULSA, OKLAHOMA IN NOVEMBER AND OFFERED A FULL DAY OF WESTERN DRESSAGE CLASSES. INCLUDES FOREIGN GRANTS: NO		926.
THE CAMPAIGN TO BE NAMED THE NATIONAL AFFILIATE OF THE UNITED STATES EQUESTRIAN FEDERATION (USEF) ALLOWED THE WDAA BOARD MEMBERS TO WORK THROUGOUT 2013 TO FULFILL ALL OF THE APPLICATION REQUIREMENTS TO BE NAMED THE OFFICIAL NATIONAL AFFILIATE OF THE USEF. THIS DESIGNATION WAS		



WESTERN DRESSAGE ASSOCIATION OF AMERICA

27-3143450

FORM 990-EZ, PART III, LINE 31 (CONTINUED)  
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS	PROGRAM SERVICE EXPENSES
AWARDED TO THE WESTERN DRESSAGE ASSOCIATION OF AMERICAN IN THE SECOND HALF OF THE YEAR.		898.
INCLUDES FOREIGN GRANTS: NO		
TOTAL	\$ 0.	\$ 3,574.

# Application for Change in Accounting Method

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions) <b>27-3143450</b>	
<b>WESTERN DRESSAGE ASSOCIATION OF AMERICA</b>		Principal business activity code number (see instructions)	
Number, street, and room or suite no. If a P.O. box, see the instructions. <b>11875 DELBERT ROAD</b>		Tax year of change begins (MM/DD/YYYY) <b>1/01/2013</b>	Tax year of change ends (MM/DD/YYYY) <b>12/31/2013</b>
City or town, state, and ZIP Code <b>PARKER, CO 80138</b>		Name of contact person (see instructions) <b>GIL MERRICK</b>	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Contact person's telephone number <b>(859) 230-8506</b>	

If the applicant is a member of a consolidated group, check this box

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

<b>Check the box to indicate the applicant.</b>		<b>Check the appropriate box to indicate the type of accounting method change being requested.</b> (see instructions)	
<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (Section 1381)	<input type="checkbox"/> Depreciation or Amortization	<input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions
<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Other (specify) ... ▶	
<input type="checkbox"/> Controlled foreign corporation (Section 957)	<input type="checkbox"/> S corporation		
<input type="checkbox"/> 10/50 corporation (Section 904(d)(2)(E))	<input type="checkbox"/> Insurance company (Section 816(a))		
<input type="checkbox"/> Qualified personal service corporation (Section 448(d)(2))	<input type="checkbox"/> Insurance company (Section 831)		
<input checked="" type="checkbox"/> Exempt organization. Enter Code section ▶ <b>501C3</b>	<input type="checkbox"/> Other (specify) ▶		

**Caution:** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested. The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request	Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check 'Other,' and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. ▶ (a) Change No. <u>34</u> (b) Other <input type="checkbox"/> Description ▶		
2 Do any of the scope limitations described in section 4.02 of Rev Proc 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If 'Yes,' attach an explanation		

Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

Part II Information for All Requests	Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If 'Yes,' the applicant is not eligible to make the change under automatic change request procedures.		X
4 a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If 'No,' go to line 5.		X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		

### Signature (see instructions)

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

Filer

Preparer (other than filer/applicant)

Signature and date

Signature of individual preparing the application and date

Name and title (print or type)

URSULA C. SCROGGS, CPA

Name of individual preparing the application (print or type)

**DERDERIAN, KANN, SEYFERTH & SALUCCI, P.C.**  
3001 WEST BIG BEAVER, SUITE 700  
TROY, MI 48084-3108

Name of firm preparing the application

<b>Part II Information For All Requests</b> (continued)	<b>Yes</b>	<b>No</b>
<b>4c</b> Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?		
<b>d</b> Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? If 'Yes,' attach the consent statement from the director.		
<b>e</b> Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If 'Yes,' check the box for the applicable window period and attach the required statement (see instructions). <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day: Date examination ended ▶ _____		
<b>f</b> If you answered 'Yes' to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		
<b>g</b> Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?		
<b>5a</b> Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If 'Yes,' enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, and the tax year(s) before Appeals and/or a Federal court. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		X
<b>b</b> Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?		
<b>c</b> Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? If 'Yes', attach an explanation.		
<b>6</b> If the applicant answered 'Yes' to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.		
<b>7</b> If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? If 'Yes,' the applicant is <b>not</b> eligible to make the change.		
<b>8a</b> Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?		
<b>b</b> If 'Yes,' attach an explanation.		
<b>9a</b> Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?		X
<b>b</b> If 'Yes,' for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.		
<b>c</b> If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, attach an explanation.		
<b>10a</b> Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?		X
<b>b</b> If 'Yes,' for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).		
<b>11</b> Is the applicant requesting to change its <b>overall</b> method of accounting?	X	
If 'Yes,' check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.		
<b>Present method:</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		
<b>Proposed method:</b> <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		

<b>Part II Information For All Requests</b> (continued)				Yes	No						
<p><b>12</b> If the applicant is either (i) <b>not</b> changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following:</p> <p><b>a</b> The item(s) being changed.</p> <p><b>b</b> The applicant's present method for the item(s) being changed.</p> <p><b>c</b> The applicant's proposed method for the item(s) being changed.</p> <p><b>d</b> The applicant's present overall method of accounting (cash, accrual, or hybrid).</p>											
<p><b>13</b> Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application. <b>SEE ATTACHMENT 1</b></p>											
<p><b>14</b> Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions. . . . . If 'No,' attach an explanation.</p>				X							
<p><b>15 a</b> Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? . . . . .</p>					X						
<p><b>b</b> If 'Yes,' for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.</p>											
<p><b>16</b> Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response? . . . . .</p>					X						
<p><b>17</b> If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:33%;">1st preceding year ended: mo 12 yr 2012</th> <th style="width:33%;">2nd preceding year ended: mo 12 yr 2011</th> <th style="width:33%;">3rd preceding year ended: mo 12 yr 2010</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$ 66,139.</td> <td style="text-align: right;">\$ 34,174.</td> <td style="text-align: right;">\$ 15,020.</td> </tr> </tbody> </table>				1st preceding year ended: mo 12 yr 2012	2nd preceding year ended: mo 12 yr 2011	3rd preceding year ended: mo 12 yr 2010	\$ 66,139.	\$ 34,174.	\$ 15,020.		
1st preceding year ended: mo 12 yr 2012	2nd preceding year ended: mo 12 yr 2011	3rd preceding year ended: mo 12 yr 2010									
\$ 66,139.	\$ 34,174.	\$ 15,020.									

<b>Part III Information For Advance Consent Request</b>				Yes	No
<p><b>18</b> Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . . If 'Yes,' attach an explanation describing why the applicant is submitting its request under advance consent request procedures.</p>					
<p><b>19</b> Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.</p>					
<p><b>20</b> Attach a copy of all documents related to the proposed change (see instructions).</p>					
<p><b>21</b> Attach a statement of the applicant's reasons for the proposed change.</p>					
<p><b>22</b> If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . . If 'No,' attach an explanation.</p>					
<p><b>23 a</b> Enter the amount of <b>user fee</b> attached to this application (see instructions). ▶ \$</p>					
<p><b>b</b> If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).</p>					

<b>Part IV Section 481(a) Adjustment</b>				Yes	No
<p><b>24</b> Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? . . . . . If 'Yes,' do not complete lines 25, 26, and 27 below.</p>					X
<p><b>25</b> Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ \$ <u>0</u>. Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant.</p>					

<b>Part IV Section 481(a) Adjustment</b>		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change? .....		X
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? .....		X
If 'Yes', attach an explanation.			

**Schedule A – Change in Overall Method of Accounting** (If Schedule A applies, Part I below must be completed.)

<b>Part I Change in Overall Method</b> (see instructions)		Amount
1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state 'None.' Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.		
a	Income accrued but not received .....	\$ NONE
b	Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method. ....	NONE
c	Expenses accrued but not paid (such as accounts payable). ....	NONE
d	Prepaid expenses previously deducted .....	NONE
e	Supplies on hand previously deducted and/or not previously reported .....	NONE
f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II. ....	NONE
g	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment ▶ .....	NONE
h	<b>Net section 481(a) adjustment</b> (Combine lines 1a – 1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25	\$ 0.
2	Is the applicant also requesting the recurring item exception under section 461(h)(3)? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3	Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.	

<b>Part II Change to the Cash Method For Advance Consent Request</b> (see instructions)	
Applicants requesting a change to the cash method must attach the following information:	
1	A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
2	An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

<b>Schedule B – Change in Reporting Advance Payments</b> (see instructions)	
1	If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev Proc 2004-34, 2004-1 CB 991, attach the following information: <ul style="list-style-type: none"> <li>a A statement explaining how the advance payments meet the definition in section 4.01 of Rev Proc 2004-34.</li> <li>b If the applicant is filing under the automatic change procedures of Rev Proc 2008-52, the information required by section 8.02(3)(a)-(c) of Rev Proc 2004-34.</li> <li>c If the applicant is filing under the advance consent provisions of Rev Proc 97-27, the information required by section 8.03(2)(a)-(f) of Rev Proc 2004-34.</li> </ul>
2	If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following. <ul style="list-style-type: none"> <li>a A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).</li> <li>b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).</li> <li>c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).</li> <li>d A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.</li> </ul>

**Schedule C – Changes Within the LIFO Inventory Method** (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a Valuing inventory (e.g., unit method or dollar-value method).
  - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc).
  - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc).
  - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories**

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
  - a A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

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Form 3115 (Rev 12-2009)

Schedule D - Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?
b If 'Yes,' do all the contracts qualify for the exception under section 460(e) (see instructions)?
c If line 2b is 'Yes,' is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?
d If line 2c is 'No,' is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?
3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?
b If 'Yes,' attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
4 To determine a contract's completion factor using the percentage-of-completion method:
a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)?
b If line 4a is 'No,' is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))?
5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

- 1 Attach a description of the inventory goods being changed.
2 Attach a description of the inventory goods (if any) NOT being changed.
3a Is the applicant subject to section 263A? If 'No,' go to line 4a.
b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If 'No,' attach a detailed explanation.

4a Check the appropriate boxes below.

Identification methods:

- Specific identification
FIFO
LIFO
Other (attach explanation)

Valuation methods:

- Cost
Cost or market, whichever is lower
Retail cost
Retail, lower of cost or market
Other (attach explanation)

Table with 3 columns: Inventory Being Changed (Present method, Proposed method), Inventory Not Being Changed (Present method). Rows correspond to identification and valuation methods.

- b Enter the value at the end of the tax year preceding the year of change.
5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information. (see instructions).
a Copies of Form(s) 970 filed to adopt or expand the use of the method.
b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
c Only for applicants requesting an automatic change. The statement required by section 22.01(5) of the Appendix of Rev Proc 2008-52 (or its successor).

**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 ( see the instructions).)

**Section A – Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

**Section B – Direct and Indirect Costs Required To Be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark 'N/A' in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs)		

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**Part III Method of Cost Allocation** (see instructions) (continued)

**Section C – Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses.....		
2 Research and experimental expenses not included in Section B, line 26.....		
3 Bidding expenses not included in Section B, line 22.....		
4 General and administrative costs not included in Section B.....		
5 Income taxes.....		
6 Cost of strikes.....		
7 Warranty and product liability costs.....		
8 Section 179 costs.....		
9 On-site storage.....		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11..		
11 Other costs (Attach a list of these costs.).....		

**Schedule E – Change in Depreciation or Amortization** (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants must provide this information for each item or class of property for which a change is requested.

**Note:** See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? .....  Yes  No  
If 'Yes,' the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? .....  Yes  No  
If 'Yes,' enter the applicable section. ▶ \_\_\_\_\_
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under section 168(f)(1), 179, or 179C)? .....  Yes  No  
If 'Yes,' state the election made ▶ \_\_\_\_\_
- 4 a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.  
b If the property is residential rental property, did the applicant live in the property before renting it? .....  Yes  No  
c Is the property public utility property? .....  Yes  No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, the following information for both the present (if applicable) and proposed methods:
  - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
  - b The applicable asset class from Rev Proc 87-56, 1987-2 CB 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev Proc 83-35, 1983-1 CB 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
  - c The facts to support the asset class for the proposed method.
  - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
  - e The useful life, recovery period, or amortization period of the property.
  - f The applicable convention of the property.
  - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

**ATTACHMENT 1**  
**FORM 3115, PART II, LINE 13**  
**DESCRIPTION OF TRADE OR BUSINESS**

THE ASSOCIATION WILL EDUCATE THE PUBLIC ABOUT THE NEW DISCIPLINE OF WESTERN DRESSAGE.

# Application for Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**

► **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only. . . .

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

<b>Type or print</b>	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	WESTERN DRESSAGE ASSOCIATION OF AMERICA	27-3143450
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions.	Social security number (SSN)
	11875 DELBERT ROAD PARKER, CO 80138	

Enter the Return code for the return that this application is for (file a separate application for each return). . . . .

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

● The books are in the care of ► GIL MERRICK -----

Telephone No. ► (859) 230-8506 Fax No. ► -----

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box. . . . . . If it is for part of the group, check this box . . .  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 2014, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

- calendar year 2013 or
- tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. . . . .	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. . . . .	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. . . . .	<b>3c</b>	\$	0.

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.