

Form **990**  
 Department of the Treasury  
 Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**  
 Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.  
 Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
**2013**  
**Open to Public Inspection**

**A For the 2013 calendar year, or tax year beginning 09-01-2013, 2013, and ending 08-31-2014**

|   |   |  |
|---|---|--|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br>The River Center<br><hr/> Doing Business As<br>Family & Community Resource Ce<br><hr/> Number and street (or P O box if mail is not delivered to street address) Room/suite<br>46 Concord Street<br><hr/> City or town, state or province, country, and ZIP or foreign postal code<br>Peterborough, NH 03458 | <b>D</b> Employer identification number<br>22-3181410<br><hr/> <b>E</b> Telephone number<br><hr/> <b>G</b> Gross receipts \$ 242,021   |
| <b>F</b> Name and address of principal officer<br>Tom Weber<br>7 Village Lane<br>Peterborough, NH 03458   |   | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list (see instructions)<br><b>H(c)</b> Group exemption number ▶ |
| <b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527  |   |  |
| <b>J</b> Website: ▶ <a href="http://www.rivercenter.us">www.rivercenter.us</a>  |   |  |
| <b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶  |   | <b>L</b> Year of formation 1992 <b>M</b> State of legal domicile NH  |

**Part I Summary**

|  |  |                                  |                    |
|--|--|----------------------------------|--------------------|
| <b>1</b>   | Briefly describe the organization's mission or most significant activities<br>Strengthening individuals and families through parenting support, economic opportunity programs and community connections throughout the towns of the Eastern Monadnock Region |                                  |                    |
| <b>2</b>   | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets   |                                  |                    |
| <b>3</b>   | Number of voting members of the governing body (Part VI, line 1a)  | <b>3</b>                         | 7                  |
| <b>4</b>   | Number of independent voting members of the governing body (Part VI, line 1b)  | <b>4</b>                         | 7                  |
| <b>5</b>   | Total number of individuals employed in calendar year 2013 (Part V, line 2a)   | <b>5</b>                         | 11                 |
| <b>6</b>   | Total number of volunteers (estimate if necessary)   | <b>6</b>                         | 145                |
| <b>7a</b>  | Total unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>                        | 0                  |
| <b>b</b>   | Net unrelated business taxable income from Form 990-T, line 34   | <b>7b</b>                        | 0                  |
| <b>Revenue</b>   | <b>8</b> Contributions and grants (Part VIII, line 1h)   | <b>Prior Year</b>                | 161,727            |
|  | <b>9</b> Program service revenue (Part VIII, line 2g)  | <b>Current Year</b>              | 166,080            |
|  | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | 14,802                           | 20,848             |
|  | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | 1,156                            | 4,720              |
|  | <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 38,457                           | 48,319             |
|  |  | 216,142                          | 239,967            |
| <b>Expenses</b>  | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)   |                                  | 0                  |
|  | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)  |                                  | 0                  |
|  | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)  | 128,079                          | 142,854            |
|  | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)   |                                  | 0                  |
|  | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 11,556  |                                  |                    |
|  | <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)   | 90,542                           | 104,158            |
| <b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25) | 218,621  | 247,012                          |                    |
| <b>19</b> Revenue less expenses Subtract line 18 from line 12                      | -2,479   | -7,045                           |                    |
| <b>Net Assets or Fund Balances</b>   |  | <b>Beginning of Current Year</b> | <b>End of Year</b> |
|  | <b>20</b> Total assets (Part X, line 16)   | 481,118                          | 466,211            |
|  | <b>21</b> Total liabilities (Part X, line 26)  | 118,473                          | 111,290            |
| <b>22</b> Net assets or fund balances Subtract line 21 from line 20                | 362,645  | 354,921                          |                    |

**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.

|                               |  |                      |                    |  |                   |
|-------------------------------|--|----------------------|--------------------|--|-------------------|
| <b>Sign Here</b>              | *****<br>Signature of officer  | 2014-11-19<br>Date   |                    |  |                   |
|                               | Kevin McElhinney Treasurer<br>Type or print name and title             |                      |                    |  |                   |
| <b>Paid Preparer Use Only</b> | Prnt/Type preparer's name<br>Carol Romeril                             | Preparer's signature | Date<br>2014-11-24 | Check <input checked="" type="checkbox"/> if self-employed | PTIN<br>P00018441 |
|                               | Firm's name ▶ Romeril Tax Accounting LLC                               |                      |                    | Firm's EIN ▶ 26-2882926                                    |                   |
|                               | Firm's address ▶ PO Box 349 712 Turnpike Road<br>New Ipswich, NH 03071 |                      |                    | Phone no (603) 878-5388                                    |                   |

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

**1** Briefly describe the organization's mission

Strengthening individuals and families through parenting support, economic opportunity programs and community connections throughout the towns of the Eastern Monadnock Region

**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 \$ 102,046 including grants of \$ ) (Revenue \$ 17,848 )

Parenting support programs - we offer on going support programs providing parent education, referrals, connections and an early children enrichment program These support services have been offered since 1992 Programs are available for parents and caregivers interested in developing a consistent approach to parenting that work for their family unit Parenting education is offered in on-going support groups meeting weekly from September to June, topical short term workshops, one day conferences and off-site groups to increase accessibility

**4b** (Code ) (Expenses \$ 37,284 including grants of \$ ) (Revenue \$ )

Home Visiting Programs - This program provides in-home support for at-risk pregnant women and their babies We seek to decrease substance abuse (including tobacco and secondary smoke) and to increase the protective factors for these families We use the Parents as Teachers research based curriculum for this program

**4c** (Code ) (Expenses \$ 47,597 including grants of \$ ) (Revenue \$ 6,597 )

Economic Opportunity Programs - These programs include the Employment Resource Center, Money Matters, and Community Connections The Employment Resource Center provides job readiness skills for the unemployed or underemployed including resume building, interview skills, and basic computer skills The Money Matters program includes the Volunteer Tax Assistance program and Money Coaching Community Connections provides information and referral to walk-ins and callers for services in the Eastern Monadnock Region We have a Wood Bank to supplement wood heating needs community discussions are hosted on a variety of topics pertinent to our community's needs

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** 186,927

**Part IV Checklist of Required Schedules**

|  | Yes | No |
|--|-----|----|
| <b>1</b> 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>   | Yes |    |
| <b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?  | Yes |    |
| <b>3</b> 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>  |     | No |
| <b>4 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>  |     | No |
| <b>5</b> 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>   |     | No |
| <b>6</b> 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>  |     | No |
| <b>7</b> 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>  |     | No |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>   |     | No |
| <b>9</b> 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>             |     | No |
| <b>10</b> 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>   |     | No |
| <b>11</b> 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   |     |    |
| <b>a</b> 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>   | Yes |    |
| <b>b</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>   |     | No |
| <b>c</b> 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>   |     | No |
| <b>d</b> 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>  | Yes |    |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>   | Yes |    |
| <b>f</b> 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>  |     | No |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>  |     | No |
| <b>b</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>   |     | No |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>  |     | No |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?   |     | No |
| <b>b</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> |     | No |
| <b>15</b> 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>   |     | No |
| <b>16</b> 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>   |     | No |
| <b>17</b> 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 (see instructions).</i>  |     | No |
| <b>18</b> 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>   | Yes |    |
| <b>19</b> 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>   |     | No |
| <b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>   |     | No |
| <b>b</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)

|            |  |            |     |
|------------|--|------------|-----|
| <b>21</b>  | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>  | <b>21</b>  | No  |
| <b>22</b>  | Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>  | <b>22</b>  | No  |
| <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? <i>If "Yes," complete Schedule J . . . . .</i>  | <b>23</b>  | No  |
| <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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>                            | <b>24a</b> | No  |
| <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) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>  | <b>25a</b> | No  |
| <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? <i>If "Yes," complete Schedule L, Part I . . . . .</i>                                       | <b>25b</b> | No  |
| <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? <i>If so, complete Schedule L, Part II . . . . .</i>                                    | <b>26</b>  | No  |
| <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? <i>If "Yes," complete Schedule L, Part III . . . . .</i> | <b>27</b>  | No  |
| <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? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>   | <b>28a</b> | No  |
| <b>b</b>   | A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>  | <b>28b</b> | No  |
| <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? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>  | <b>28c</b> | No  |
| <b>29</b>  | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>  | <b>29</b>  | No  |
| <b>30</b>  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>  | <b>30</b>  | No  |
| <b>31</b>  | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>  | <b>31</b>  | No  |
| <b>32</b>  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>  | <b>32</b>  | No  |
| <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? <i>If "Yes," complete Schedule R, Part I . . . . .</i>  | <b>33</b>  | No  |
| <b>34</b>  | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>  | <b>34</b>  | No  |
| <b>35a</b> | Did the organization have a controlled entity within the meaning of section 512(b)(13)?  | <b>35a</b> | No  |
| <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)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>   | <b>35b</b> | No  |
| <b>36</b>  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>   | <b>36</b>  | No  |
| <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? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>   | <b>37</b>  | No  |
| <b>38</b>  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .  | <b>38</b>  | Yes |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question ID, question text, and Yes/No response boxes. Rows include questions 1a-1c, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, and 14a-14b.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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 . . . . . [X]

Section A. Governing Body and Management

Table with columns for question number, description, and Yes/No responses. Includes questions 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, and 9.

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

Table with columns for question number, description, and Yes/No responses. Includes questions 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, and 16b.

Section C. Disclosure

Table with columns for question number and description. Includes questions 17, 18, 19, and 20.





**Part VIII Statement of Revenue**

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

|   |   |  | (A)            | (B)                                | (C)                        | (D)  |  |
|---|---|--|----------------|------------------------------------|----------------------------|--|--|
|   |   |  | Total revenue  | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512-514 |  |
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b> | <b>1a</b>   | Federated campaigns . . . . . <b>1a</b>  |                |                                    |                            |  |  |
|   | <b>b</b>  | Membership dues . . . . . <b>1b</b>  |                |                                    |                            |  |  |
|   | <b>c</b>  | Fundraising events . . . . . <b>1c</b>   |                |                                    |                            |  |  |
|   | <b>d</b>  | Related organizations . . . . . <b>1d</b>  |                |                                    |                            |  |  |
|   | <b>e</b>  | Government grants (contributions) <b>1e</b>  | 6,597          |                                    |                            |  |  |
|   | <b>f</b>  | All other contributions, gifts, grants, and similar amounts not included above <b>1f</b> | 159,483        |                                    |                            |  |  |
|   | <b>g</b>  | Noncash contributions included in lines 1a-1f \$   |                |                                    |                            |  |  |
|   | <b>h</b>  | <b>Total.</b> Add lines 1a-1f . . . . .  | 166,080        |                                    |                            |  |  |
| <b>Program Service Revenue</b>                                | <b>2a</b>   | Parent Fees  |                |                                    |                            |  |  |
|   |   | Business Code  |                |                                    |                            |  |  |
|   |   | 624100   | 17,848         | 17,848                             |                            |  |  |
|   | <b>b</b>  | Town Support   |                |                                    |                            |  |  |
|   |   | 624100   | 3,000          | 3,000                              |                            |  |  |
|   | <b>c</b>  |  |                |                                    |                            |  |  |
|   | <b>d</b>  |  |                |                                    |                            |  |  |
| <b>e</b>  |   |  |                |                                    |                            |  |  |
| <b>f</b>  | All other program service revenue   |  |                |                                    |                            |  |  |
| <b>g</b>  | <b>Total.</b> Add lines 2a-2f . . . . .   | 20,848   |                |                                    |                            |  |  |
| <b>Other Revenue</b>  | <b>3</b>  | Investment income (including dividends, interest, and other similar amounts) . . . . .   | 4,720          | 4,720                              |                            |  |  |
|   | <b>4</b>  | Income from investment of tax-exempt bond proceeds . . . . .                             |                |                                    |                            |  |  |
|   | <b>5</b>  | Royalties . . . . .  |                |                                    |                            |  |  |
|   | <b>6a</b>   | Gross rents  | (i) Real       |                                    |                            |  |  |
|   |   |  | (ii) Personal  |                                    |                            |  |  |
|   |   |  | 14,534         |                                    |                            |  |  |
|   |   |  |                |                                    |                            |  |  |
|   | <b>b</b>  | Less rental expenses   |                |                                    |                            |  |  |
|   | <b>c</b>  | Rental income or (loss)  | 14,534         |                                    |                            |  |  |
|   | <b>d</b>  | Net rental income or (loss) . . . . .  | 14,534         | 14,534                             |                            |  |  |
|   | <b>7a</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) . . . . .  |  |                |                                    |                            |  |  |
| <b>8a</b>   | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . |  |                |                                    |                            |  |  |
| <b>a</b>  |   | 35,395   |                |                                    |                            |  |  |
| <b>b</b>  | Less direct expenses . . . . . <b>b</b>   | 2,054  |                |                                    |                            |  |  |
| <b>c</b>  | Net income or (loss) from fundraising events . . . . .  | 33,341   |                |                                    | 33,341                     |  |  |
| <b>9a</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>10a</b>  | Gross sales of inventory, less returns and allowances . . . . .   | <b>a</b>   |                |                                    |                            |  |  |
|   |   | <b>b</b>   |                |                                    |                            |  |  |
|   |   | <b>c</b>   |                |                                    |                            |  |  |
| <b>b</b>  | Less cost of goods sold . . . . . <b>b</b>  |  |                |                                    |                            |  |  |
| <b>c</b>  | Net income or (loss) from sales of inventory . . . . .  |  |                |                                    |                            |  |  |
| Miscellaneous Revenue   |   | Business Code  |                |                                    |                            |  |  |
| <b>11a</b>  | Sale of Books   | 900099   | 134            | 134                                |                            |  |  |
| <b>b</b>  | Other Misc Income   | 900099   | 310            | 310                                |                            |  |  |
| <b>c</b>  |   |  |                |                                    |                            |  |  |
| <b>d</b>  | All other revenue . . . . .   |  |                |                                    |                            |  |  |
| <b>e</b>  | <b>Total.</b> Add lines 11a-11d . . . . .   |  | 444            |                                    |                            |  |  |
| <b>12</b>   | <b>Total revenue.</b> See Instructions . . . . .  |  | 239,967        | 40,546                             | 0                          | 33,341   |  |

**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

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b> |   | <b>(A)</b><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|---|---|------------------------------|--|---|------------------------------------|
| <b>1</b>  | Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.  |                              |  |   |                                    |
| <b>2</b>  | Grants and other assistance to individuals in the United States. See Part IV, line 22.  |                              |  |   |                                    |
| <b>3</b>  | Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.   |                              |  |   |                                    |
| <b>4</b>  | Benefits paid to or for members.  |                              |  |   |                                    |
| <b>5</b>  | Compensation of current officers, directors, trustees, and key employees.   |                              |  |   |                                    |
| <b>6</b>  | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).  |                              |  |   |                                    |
| <b>7</b>  | Other salaries and wages.   | 131,961                      | 109,799                                | 22,162  |                                    |
| <b>8</b>  | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).   |                              |  |   |                                    |
| <b>9</b>  | Other employee benefits.  |                              |  |   |                                    |
| <b>10</b>   | Payroll taxes.  | 10,893                       | 8,400                                  | 2,493   |                                    |
| <b>11</b>   | Fees for services (non-employees)   |                              |  |   |                                    |
| <b>a</b>  | Management.   |                              |  |   |                                    |
| <b>b</b>  | Legal.  |                              |  |   |                                    |
| <b>c</b>  | Accounting.   | 16,600                       | 13,280                                 | 3,320   |                                    |
| <b>d</b>  | Lobbying.   |                              |  |   |                                    |
| <b>e</b>  | Professional fundraising services. See Part IV, line 17.  |                              |  |   |                                    |
| <b>f</b>  | Investment management fees.   |                              |  |   |                                    |
| <b>g</b>  | Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).   | 18,636                       | 7,511                                  | 125   | 11,000                             |
| <b>12</b>   | Advertising and promotion.  | 230                          | 230                                    |   |                                    |
| <b>13</b>   | Office expenses.  | 6,945                        | 6,387                                  | 558   |                                    |
| <b>14</b>   | Information technology.   |                              |  |   |                                    |
| <b>15</b>   | Royalties.  |                              |  |   |                                    |
| <b>16</b>   | Occupancy.  | 20,932                       | 13,049                                 | 7,883   |                                    |
| <b>17</b>   | Travel.   | 3,424                        | 2,739                                  | 685   |                                    |
| <b>18</b>   | Payments of travel or entertainment expenses for any federal, state, or local public officials.   |                              |  |   |                                    |
| <b>19</b>   | Conferences, conventions, and meetings.   |                              |  |   |                                    |
| <b>20</b>   | Interest.   | 5,664                        | 3,344                                  | 2,320   |                                    |
| <b>21</b>   | Payments to affiliates.   |                              |  |   |                                    |
| <b>22</b>   | Depreciation, depletion, and amortization.  | 13,648                       | 8,159                                  | 5,489   |                                    |
| <b>23</b>   | Insurance.  | 9,017                        | 6,814                                  | 2,203   |                                    |
| <b>24</b>   | 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.)   |                              |  |   |                                    |
| <b>a</b>  | Equipment Rental  | 1,296                        | 1,037                                  | 259   |                                    |
| <b>b</b>  | Bank Fees   | 354                          | 280                                    | 74  |                                    |
| <b>c</b>  | Dues and Membership   | 945                          | 756                                    | 189   |                                    |
| <b>d</b>  | Individual Assistance   | 3,375                        | 3,375                                  |   |                                    |
| <b>e</b>  | All other expenses  | 3,092                        | 1,767                                  | 769   | 556                                |
| <b>25</b>   | <b>Total functional expenses.</b> Add lines 1 through 24e.  | 247,012                      | 186,927                                | 48,529  | 11,556                             |
| <b>26</b>   | <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 <input type="checkbox"/> 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

|   |   | <b>(A)</b>         |           | <b>(B)</b>  |         |
|---|---|--------------------|-----------|-------------|---------|
|   |   | Beginning of year  |           | End of year |         |
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .  | 13,382             | <b>1</b>  | 6,545       |         |
|   | <b>2</b> Savings and temporary cash investments . . . . .   | 551                | <b>2</b>  | 1,102       |         |
|   | <b>3</b> Pledges and grants receivable, net . . . . .   |                    | <b>3</b>  |             |         |
|   | <b>4</b> Accounts receivable, net . . . . .   | 419                | <b>4</b>  | 260         |         |
|   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .   |                    | <b>5</b>  |             |         |
|   | <b>6</b> 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 instructions) Complete Part II of Schedule L . . . . . |                    | <b>6</b>  |             |         |
|   | <b>7</b> Notes and loans receivable, net . . . . .  |                    | <b>7</b>  |             |         |
|   | <b>8</b> Inventories for sale or use . . . . .  |                    | <b>8</b>  |             |         |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .  |                    | <b>9</b>  |             |         |
|   | <b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D . . . . .  | <b>10a</b> 541,145 |           |             |         |
|   | <b>b</b> Less accumulated depreciation . . . . .  | <b>10b</b> 116,429 | 436,739   | <b>10c</b>  | 424,716 |
|   | <b>11</b> Investments—publicly traded securities . . . . .  |                    | <b>11</b> |             |         |
|   | <b>12</b> Investments—other securities See Part IV, line 11 . . . . .   |                    | <b>12</b> |             |         |
|   | <b>13</b> Investments—program-related See Part IV, line 11 . . . . .  |                    | <b>13</b> |             |         |
|   | <b>14</b> Intangible assets . . . . .   |                    | <b>14</b> |             |         |
|   | <b>15</b> Other assets See Part IV, line 11 . . . . .   | 30,027             | <b>15</b> | 33,588      |         |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 481,118   | <b>16</b>          | 466,211   |             |         |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .   |                    | <b>17</b> | 521         |         |
|   | <b>18</b> Grants payable . . . . .  |                    | <b>18</b> |             |         |
|   | <b>19</b> Deferred revenue . . . . .  |                    | <b>19</b> |             |         |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .   |                    | <b>20</b> |             |         |
|   | <b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .  |                    | <b>21</b> |             |         |
|   | <b>22</b> 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 . . . . .   |                    | <b>22</b> |             |         |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .  | 118,202            | <b>23</b> | 109,668     |         |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .  |                    | <b>24</b> |             |         |
|   | <b>25</b> 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 . . . . .  | 271                | <b>25</b> | 1,101       |         |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .  | 118,473            | <b>26</b> | 111,290     |         |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>  |                    |           |             |         |
|   | <b>27</b> Unrestricted net assets . . . . .   | 332,618            | <b>27</b> | 354,921     |         |
|   | <b>28</b> Temporarily restricted net assets . . . . .   |                    | <b>28</b> |             |         |
|   | <b>29</b> Permanently restricted net assets . . . . .   | 30,027             | <b>29</b> |             |         |
|   | <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>   |                    |           |             |         |
|   | <b>30</b> Capital stock or trust principal, or current funds . . . . .  |                    | <b>30</b> |             |         |
|   | <b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .   |                    | <b>31</b> |             |         |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .  |                    | <b>32</b> |             |         |
| <b>33</b> Total net assets or fund balances . . . . .                         | 362,645   | <b>33</b>          | 354,921   |             |         |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .            | 481,118   | <b>34</b>          | 466,211   |             |         |

**Part XI Reconciliation of Net Assets**

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

|           |   |           |         |
|-----------|---|-----------|---------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)   | <b>1</b>  | 239,967 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)  | <b>2</b>  | 247,012 |
| <b>3</b>  | Revenue less expenses Subtract line 2 from line 1   | <b>3</b>  | -7,045  |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | <b>4</b>  | 362,645 |
| <b>5</b>  | Net unrealized gains (losses) on investments  | <b>5</b>  |         |
| <b>6</b>  | Donated services and use of facilities  | <b>6</b>  |         |
| <b>7</b>  | Investment expenses   | <b>7</b>  |         |
| <b>8</b>  | Prior period adjustments  | <b>8</b>  |         |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)  | <b>9</b>  | -679    |
| <b>10</b> | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 354,921 |

**Part XII Financial Statements and Reporting**

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

|           |   | Yes | No |
|-----------|---|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O   |     |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant?<br>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<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | Yes |    |
| <b>2b</b> | Were the organization's financial statements audited by an independent accountant?<br>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<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                                      |     | No |
| <b>2c</b> | 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O   | Yes |    |
| <b>3a</b> | 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?  |     | No |
| <b>3b</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  |     |    |

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

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

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
The River Center

**Employer identification number**  
22-3181410

**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 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 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 it 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?

- (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?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

|                 | Yes | No |
|-----------------|-----|----|
| <b>11g(i)</b>   |     |    |
| <b>11g(ii)</b>  |     |    |
| <b>11g(iii)</b> |     |    |

**h** 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 in col (i) listed in your governing document? |    | (v) Did you notify the organization in col (i) of your support? |    | (vi) Is the organization in col (i) organized in the U S ? |    | (vii) Amount of monetary support |
|------------------------------------|----------|--|--|----|---|----|--|----|----------------------------------|
|                                    |          |  | Yes  | No | Yes   | No | Yes  | No |                                  |
|                                    |          |  |  |    |   |    |  |    |                                  |
|                                    |          |  |  |    |   |    |  |    |                                  |
| <b>Total</b>                       |          |  |  |    |   |    |  |    |                                  |

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year 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.")   | 138,292  | 184,180  | 186,316  | 183,773  | 219,324  | 911,885   |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3  | 138,292  | 184,180  | 186,316  | 183,773  | 219,324  | 911,885   |
| <b>5</b> 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) |          |          |          |          |          | 33,974    |
| <b>6 Public support.</b> Subtract line 5 from line 4   |          |          |          |          |          | 877,911   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013  | (f) Total |
|---|----------|----------|----------|----------|-----------|-----------|
| <b>7</b> Amounts from line 4  | 138,292  | 184,180  | 186,316  | 183,773  | 219,324   | 911,885   |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 23,308   | 19,715   | 20,895   | 21,665   | 15,694    | 101,277   |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on                             |          |          |          |          |           |           |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                               |          |          |          |          |           |           |
| <b>11 Total support</b> (Add lines 7 through 10)  |          |          |          |          |           | 1,013,162 |
| <b>12</b> Gross receipts from related activities, etc. (see instructions)   |          |          |          |          | <b>12</b> |           |

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

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

|  |           |          |
|--|-----------|----------|
| <b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | <b>14</b> | 86.650 % |
| <b>15</b> Public support percentage for 2012 Schedule A, Part II, line 14                        | <b>15</b> | 85.400 % |

**16a 33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33 1/3% support test—2012.** 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 **stop here.** The organization qualifies as a publicly supported organization

**17a 10%-facts-and-circumstances test—2013.** 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 **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

**b 10%-facts-and-circumstances test—2012.** 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 **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

**Section A. Public Support**

| Calendar year (or fiscal year 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.")  |          |          |          |          |          |           |
| <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 |          |          |          |          |          |           |
| <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   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          |           |
| <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           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b  |          |          |          |          |          |           |
| <b>8 Public support</b> (Subtract line 7c from line 6)  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6  |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources   |          |          |          |          |          |           |
| <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  |          |          |          |          |          |           |
| <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 IV.)   |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)  |          |          |          |          |          |           |
| <b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/> |          |          |          |          |          |           |

**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 <b>2013</b> (line 10c, column (f) divided by line 13, column (f)) | <b>17</b> |  |
| <b>18</b> Investment income percentage from <b>2012</b> 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

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

**Facts And Circumstances Test**

Return Reference

Explanation

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

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. See separate instructions. Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization The River Center

Employer identification number

22-3181410

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year, and questions about donor advised funds and grant purposes.

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

Table for Part II Conservation Easements. Includes questions about purpose of easements, total acreage, and monitoring expenses. Includes a sub-table for 'Held at the End of the Year' with rows 2a, 2b, 2c, 2d.

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.

Table for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting works of art and historical treasures, and amounts required to be reported.

**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

|           | Amount |
|-----------|--------|
| <b>1c</b> |        |
| <b>1d</b> |        |
| <b>1e</b> |        |
| <b>1f</b> |        |

**2a** Did the organization include an amount on Form 990, Part X, line 21?  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 |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance . . . . .                     |                  |                |                    |                      |                     |
| <b>b</b> Contributions . . . . .                                  |                  |                |                    |                      |                     |
| <b>c</b> Net investment earnings, gains, and losses               |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships . . . . .                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs . . . . . |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses . . . . .                        |                  |                |                    |                      |                     |
| <b>g</b> 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

|  | Yes           | No |
|--|---------------|----|
| <b>(i)</b> unrelated organizations . . . . .   | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations . . . . .  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |

**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 |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land . . . . .  | 55,600                               |                                 |                              | 55,600         |
| <b>b</b> Buildings . . . . .  | 480,285                              |                                 | 114,791                      | 365,494        |
| <b>c</b> Leasehold improvements . . . . .   |                                      |                                 |                              |                |
| <b>d</b> Equipment . . . . .  | 5,260                                |                                 | 1,638                        | 3,622          |
| <b>e</b> Other . . . . .  |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . . |                                      |                                 |                              | 424,716        |



**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.

|          |   |           |           |  |
|----------|---|-----------|-----------|--|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                      |           | <b>1</b>  |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12                                      |           |           |  |
| <b>a</b> | Net unrealized gains on investments . . . . .   | <b>2a</b> |           |  |
| <b>b</b> | Donated services and use of facilities . . . . .  | <b>2b</b> |           |  |
| <b>c</b> | Recoveries of prior year grants . . . . .   | <b>2c</b> |           |  |
| <b>d</b> | Other (Describe in Part XIII ) . . . . .  | <b>2d</b> |           |  |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   |           | <b>2e</b> |  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  |           | <b>3</b>  |  |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :                            |           |           |  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                              | <b>4a</b> |           |  |
| <b>b</b> | Other (Describe in Part XIII ) . . . . .  | <b>4b</b> |           |  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .   |           | <b>4c</b> |  |
| <b>5</b> | Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . . |           | <b>5</b>  |  |

**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.

|          |  |           |           |  |
|----------|--|-----------|-----------|--|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                     |           | <b>1</b>  |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25   |           |           |  |
| <b>a</b> | Donated services and use of facilities . . . . .   | <b>2a</b> |           |  |
| <b>b</b> | Prior year adjustments . . . . .   | <b>2b</b> |           |  |
| <b>c</b> | Other losses . . . . .   | <b>2c</b> |           |  |
| <b>d</b> | Other (Describe in Part XIII ) . . . . .   | <b>2d</b> |           |  |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .  |           | <b>2e</b> |  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   |           | <b>3</b>  |  |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :                               |           |           |  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                               | <b>4a</b> |           |  |
| <b>b</b> | Other (Describe in Part XIII ) . . . . .   | <b>4b</b> |           |  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .  |           | <b>4c</b> |  |
| <b>5</b> | Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . . |           | <b>5</b>  |  |

**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.

| Return Reference | Explanation |
|------------------|-------------|
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |



SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2013

Open to Public Inspection

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. See separate instructions.

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

Department of the Treasury Internal Revenue Service

Name of the organization The River Center

Employer identification number

22-3181410

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Includes rows 1-10 and a Total row.

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              |
|---|--|-------------------------------------|--------------------------------------|----------------------------|-------------------------------|
|   |  | <u>Spelling Bee</u><br>(event type) | <u>Give a Little</u><br>(event type) | <u>1</u><br>(total number) | (add col (a) through col (c)) |
| <b>Revenue</b>  | <b>1</b> Gross receipts . . . . .  | 34,508                              | 807                                  | 80                         | 35,395                        |
|   | <b>2</b> Less Contributions . . . . .  |                                     |                                      |                            |                               |
|   | <b>3</b> Gross income (line 1 minus line 2) . . . . .                            | 34,508                              | 807                                  | 80                         | 35,395                        |
| <b>Direct Expenses</b>  | <b>4</b> Cash prizes . . . . .   |                                     |                                      |                            |                               |
|   | <b>5</b> Noncash prizes . . . . .  |                                     |                                      |                            |                               |
|   | <b>6</b> Rent/facility costs . . . . .   |                                     |                                      |                            |                               |
|   | <b>7</b> Food and beverages . . . . .  |                                     |                                      |                            |                               |
|   | <b>8</b> Entertainment . . . . .   |                                     |                                      |                            |                               |
|   | <b>9</b> Other direct expenses . . . . .   | 2,054                               |                                      |                            | 2,054                         |
|   | <b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶ |                                     |                                      |                            | (2,054)                       |
| <b>11</b> Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶ |  |                                     |                                      | 33,341                     |                               |

**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)) |
|--|---|---|---|------------------|--|
|  |   | <b>1</b> Gross revenue . . . . .                                    |   |                  |  |
| <b>Direct Expenses</b>   | <b>2</b> Cash prizes . . . . .                                      |   |   |                  |  |
|  | <b>3</b> Non-cash prizes . . . . .                                  |   |   |                  |  |
|  | <b>4</b> Rent/facility costs . . . . .                              |   |   |                  |  |
|  | <b>5</b> Other direct expenses . . . . .                            |   |   |                  |  |
| <b>6</b> Volunteer labor . . . . .   | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |                  |  |
| <b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶        |   |   |   |                  |  |
| <b>8</b> Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶ |   |   |   |                  |  |

**9** Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_

**a** Is the organization licensed to operate 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 \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Does the organization operate 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 operated in

|                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |

**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 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 complete this part to provide any additional information (see instructions).

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

**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 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).**

**2013**

**Open to Public Inspection**

Name of the organization  
The River Center

**Employer identification number**

22-3181410

**990 Schedule O, Supplemental Information**

| Return Reference   | Explanation  |
|--|--|
| Form 990 governing body review Part VI line 11                             | The 990 is reviewed and approved by the Finance Committee  |
| Conflict of interest policy compliance Part VI line 12c                    | The board asks any member who may have a conflict of interest to abstain from the vote and this is recorded in the minutes |
| CEO executive director top management comp Part VI line 15a                | Form 990 Part VI Section B Line 15a part of the annual budget process  |
| Other officer or key employee compensation Part VI line 15b                | Form 990 Part VI Section B Line 15b part of the annual budget process  |
| Governing documents etc available to public Part VI line 19                | Documents are made available to the public on request  |
| Explanation of other changes in net assets or fund balances Part XI line 9 | Cash Accrual Adjustment  |

Form **4562**  
 Department of the Treasury  
 Internal Revenue Service (99)

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

OMB No 1545-0172  
**2013**  
 Attachment  
 Sequence No **179**

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

|   |   |   |
|---|---|---|
| Name(s) shown on return<br>The River Center | Business or activity to which this form relates<br>FORM 990 - 1 | <b>Identifying number</b><br><br>22-3181410 |
|---|---|---|

**Part I Election To Expense Certain Property Under Section 179**  
*Note: If you have any listed property, complete Part V before you complete Part I.*

|  |   |              |
|--|---|--------------|
| 1 Maximum amount (see instructions)  | 1 |              |
| 2 Total cost of section 179 property placed in service (see instructions)  | 2 |              |
| 3 Threshold cost of section 179 property before reduction in limitation (see instructions)   | 3 | \$ 2,600,000 |
| 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 2012 Form 4562  | 10                           |                  |
| 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11                           |                  |
| 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11                              | 12                           |                  |
| 13 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12  | 13                           |                  |

**Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

|  |    |        |
|--|----|--------|
| 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 |        |
| 15 Property subject to section 168(f)(1) election  | 15 |        |
| 16 Other depreciation (including ACRS)   | 16 | 12,315 |

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)

**Section A**

|   |    |     |
|---|----|-----|
| 17 MACRS deductions for assets placed in service in tax years beginning before 2013   | 17 | 579 |
| 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> |    |     |

**Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System**

| (a) 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              |                                      | 1,625  | 7                   | HY             | 200 DB     | 232                        |
| d 10-year property             |                                      |  |                     |                |            |                            |
| e 15-year property             |                                      |  |                     |                |            |                            |
| f 20-year property             |                                      |  |                     |                |            |                            |
| g 25-year property             |                                      |  | 25 yrs              |                | S/L        |                            |
| h Residential rental property  |                                      |  | 27 5 yrs            | MM             | S/L        |                            |
| i Nonresidential real property |                                      |  | 27 5 yrs            | MM             | S/L        |                            |
|                                |                                      |  | 39 yrs              | MM             | S/L        |                            |

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

|                |  |  |        |    |     |  |
|----------------|--|--|--------|----|-----|--|
| 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 | 522    |
| 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 13,648 |
| 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs  | 23 |        |

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (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 (see instructions) 25

26 Property used more than 50% in a qualified business use

Table with 8 columns: Leveno Computer, 2013-03-20, 100.00%, 395, 395, 5, 200 DB-MQ, 134. 3 Computers, 2013-03-25, 100.00%, 1,140, 1,140, 5, 200 DB-MQ, 388.

27 Property used 50% or less in a qualified business use

Table with 8 columns: S/L -

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 28 522

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.

Table with 6 main columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows include 30-33 (miles driven) and 34-36 (availability for personal use).

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

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

Table with 2 columns: Yes, No. Rows include 37-41 (policy statements and requirements).

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

Table with 6 columns: (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 2013 tax year (see instructions)

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

43 Amortization of costs that began before your 2013 tax year 43

44 Total. Add amounts in column (f) See the instructions for where to report 44