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990-EZ

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Short Form Return of Organization Exempt From Income Tax

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

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

2013

OMB No 1545-1150

Open to Public Inspection

Department of the Treasury ▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990. Internal Revenue Service 2013, and ending . 20 A For the 2013 calendar year, or tax year beginning C Name of organization D Employer identification number **B** Check if applicable Address change 45-0562374 Vershire Fire and Rescue Room/suite Name change E Telephone number Number and street (or P.O box, if mail is not delivered to street address) Initial return 802-685-4520 Terminated City or town, state or province, country, and ZIP or foreign postal code F Group Exemption Amended return Number ▶ Application pending Vershire VT 05079 Other (specify) ▶ H Check ▶ ☐ if the organization is **not** required to attach Schedule B I Website: ▶ J Tax-exempt status (check only one) — / 501(c)(3) 501(c) ((Form 990, 990-EZ, or 990-PF) ◄ (insert no.) □ 4947(a)(1) or □ 527 ☐ Other ☐ Trust Association L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ 57852.30 Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I . . . 1 51849.46 2 Program service revenue including government fees and contracts 2 6000.00 3 3 4 4 2.84 Gross amount from sale of assets other than inventory . . . 5a 5b Less: cost or other basis and sales expenses Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . C Gaming and fundraising events Gross income from gaming (attach Schedule G if greater than Revenue 6a Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . 6b Less: direct expenses from gaming and fundraising events . . . 6с Netrincome or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract 6d Gross sales of inventory, less returns and allowances 7a APR 7с Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . 8 OG[**Cotal revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9 57852.30 10 Grants and similar amounts paid (list in Schedule O) . . . 10 11 11 Benefits paid to or for members 12 12 13 13 Professional fees and other payments to independent contractors 6048.46 14 14 24811.24 15 15 101 52 16 16 19215.80 17 Total expenses. Add lines 10 through 16 17 50177.02 18 18 7675.28 Assets 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with 19 45681.68 Set Other changes in net assets or fund balances (explain in Schedule O) 20 20 Net assets or fund balances at end of year. Combine lines 18 through 20 21 53356.96

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2013)

9-1R-9

23 NK

Pa	Balance Sheets (see the instructions f					_
	Check if the organization used Schedule	O to respond to a	ny question in this			<u> </u>
				(A) Beginning of year		(B) End of year
22	Cash, savings, and investments		<u>.</u> [11799.93		16017.40
23	Land and buildings			196000.00		188000.00
24	Other assets (describe in Schedule O)		<u>-</u>		24	
25	Total assets			207799.93		204017.40
26	Total llabilities (describe in Schedule O)			162118.25		150660.44
27	Net assets or fund balances (line 27 of column	(B) must agree with	n line 21)	45681.68	27	53396.96
Par						Expenses
	Check if the organization used Schedule	Provide fire and reso				uired for section
						c)(3) and 501(c)(4) nizations and section
as n	cribe the organization's program service accomplisheasured by expenses. In a clear and concise mons benefited, and other relevant information for ea	anner, describe the ach program title.	services provided	d, the number of		(a)(1) trusts, optional thers.)
28	EMS and medical aid, mutual aid, motor vehicle accidents	lent response, brush	fires, motor vehicle	fires		
	(Grants \$) If this amount	includes foreign are	nto chock horo		28a	50177.03
20					20a	50177.02
29			~			
		includes foreign gra	inte chack here	N	29a	
30	<u> </u>				200	1
30						
						1
	(Grants \$) If this amount	includes foreign gra	ints, check here .	• 🗇	30a	
31						
		includes foreign gra			31a	
32	Total program service expenses (add lines 28a t				32	
Par	t IV List of Officers, Directors, Trustees, and Key	Employees (list each	one even if not com	pensated-see the i	nstruc	tions for Part IV)
	Check if the organization used Schedule	O to respond to a	ny question in this			<u> </u>
	(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC (if not paid, enter -0-)		0	Estimated amount of their compensation
Steve	Ward	Fire Chief, 20 hrs			7	•
	Vt Rt 113, Vershire VT 05079	per week				
Vern	e Stone	Asst Chief, 20			1	
9615	Vt Rt 113, Vershire VT 05079	hours per week				
Jack	Kruse	Secretary, 10 hrs				
9615	Vt Rt 113, Vershire VT 05079	per week				
Rob	Benson	Treasurer, 20 hrs				
<u>9615</u>	Vt Rt 113, Vershire VT 05079	per week			-	
					-	
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					- 1	

Part				Ø
	instructions for Part V) Check if the organization used Schedule O to respond to any question in this	Part	v Yes	T
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	163	\ \ \
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		1
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	1	
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	1	
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	1	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		1
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file Form 1120-POL for this year?	37b	<u> </u>	1
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were			ا ا
	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? .	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved			
39	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on line 9	_		
b	Gross receipts, included on line 9, for public use of club facilities	_		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit			
	transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		1
С	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on		<u> </u>	
	organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
đ	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c			
е	reimbursed by the organization			
	transaction? If "Yes," complete Form 8886-T	40e		\
41	List the states with which a copy of this return is filed ▶ Vermont			
42a	The organization's books are in care of ▶ Rob Benson Telephone no. ▶ 803	2-685-4	1520 x	118
	Located at ► Vershire VT ZIP + 4 ►			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	Yes	No ✓
	If "Yes," enter the name of the foreign country: ▶		1	
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
c	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c		√
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here			▶ □
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		1
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		7
С	Did the organization receive any payments for indoor tanning services during the year?	44c	<u> </u>	1
ď	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an			
-	explanation in Schedule O	44d	 	ļ,
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		1
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the			
	meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		1

								Yes	No
46		he organization engage, directly or ir							T.
	to ca	indidates for public office? If "Yes," o	complete Schedule C	, Part I			. 46	3	1
Part '	VI	Section 501(c)(3) organizations	only						
		All section 501(c)(3) organization	s must answer que	stions 47-49b an	d 52, and c	omplete th	e tables	for lin	ies
		50 and 51.							
		Check if the organization used Sch	nedule O to respond	to any question in	n this Part V	l			. 🗆
		<u> </u>						Yes	No
47	Did t	the organization engage in lobbying	activities or have a	section 501(h) elec	tion in effec	t during the	tax	1	+
7.		? If "Yes," complete Schedule C, Part				. uugo	. 47	, 1	1
40	-	· · · · · · · · · · · · · · · · · · ·							+ *
48		e organization a school as described in					. 48		
49a Did the organization make any transfers to an exempt non-charitable related organization?							├ ✓		
b		es," was the related organization a se					. 49		<u> </u>
50		plete this table for the organization's							
	empl	oyees) who each received more than	\$100,000 of comper	sation from the org			e, enter	None.	
			(b) Average	(c) Reportable		(d) Health benefits, contributions to employee (e)		ited amo	unt of
	(a)	Name and title of each employee	hours per week devoted to position	compensation (Forms W-2/1099-MIS	benefit plan	s, and deferred		ompensa	
			devoted to position	(FOITIS 44-2/1099-14113	comp	ensation			
								·	
				<u> </u>					
									
								 	
	-				-				
			A 400.000	<u> </u>			<u> </u>		
		number of other employees paid over		· · · · · · · · · · · · · · · · · · ·	 		•		
51		plete this table for the organization' ,000 of compensation from the orga			nt contracto	rs wno eacr	n receive	a more	e tnar
	\$100	,000 or compensation from the orga	mzadon. II there is no	nie, enter None.		1			
	(a)	Name and business address of each independ	lent contractor	(b) Type of s	ervice	(c)	Compense	ation	
	 -	· · · · · · · · · · · · · · · · · · ·		<u> </u>		-			
	· 								
						 			
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				L.,		<u></u>	·· · ·		
d	Total	number of other independent contra	ctors each receiving	over \$100,000 .	.▶				
52	Did t	he organization complete Schedule A	? Note. All section 5	01(c)(3) organizatio	ns and 4947	(a)(1)			
	none	xempt charitable trusts must attach a	a completed Schedul	e A			► 🗌 Ye	s 🗌	No
Under p	enalties	of perjury, I declare that I have examined this r	eturn, including accompan	ying schedules and state	ments, and to ti	ne best of my kr	nowledge ar	nd belief	, it is
		nd complete Declaration of preparer (other than							
-		146411 7	ROASNROR			3-31-	- 14		
Sign		Signature of officer			D	ate			
Here		Lab Bensan	TREASURER	<u> </u>					
		Type or print name and title	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						
De:-		Print/Type preparer's name	Preparer's signature		Date	Chast	, PTIN		
Paid	<b></b>	The proposed thanks		Check 📙 if			yed		
Prepa		Firm's name			c.	rm's EIN ▶	<u>- ' ' 1                                </u>		
Use (	Unly	Firm's address >			none no				
May th	e IRS	discuss this return with the preparer	shown above? See i	nstructions	1 1 1		► ☐ Ye	s 🗇	No
		Little in the retain with the property			<u> </u>		סיו ווו	البادر	. 10

Form 990-EZ (2013)

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

# **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.

2013

OMB No 1545-0047

Department of the Treasury Internal Revenue Service ► Attach to Form 990 or Form 990-EZ.
► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization								Employer i	dentificatio	n number		
Vershire Fire and Rescue								562374				
	Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.											
1 2 3 4	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).											
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.)								ed in			
6 7	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).								oublic			
8	☑ A community	trust described i	n <b>section 170(b)(1)(A</b>	<b>)(vi).</b> (Co	mplete Pa	ert II.)						
9	receipts from support from	activities related	receives: (1) more that d to its exempt funct ent income and unre lifter June 30, 1975. Se	tions—su lated bu	bject to o	certain ex xable ind	xceptions come (les	s, and (2 ss section	) no mor	e than 3	31/3%	of its
10 11	An organization	on organized ar	d operated exclusively and operated exclusively colicly supported organic describes the type of	ely for th	ne benefi describe	t of, to p	perform ion 509(a	the funct a)(1) or so	tions of, ection 50	9(a)(2). S		
e	other than fou or section 509	his box, I certify undation manage 9(a)(2).	that the organization ers and other than on	is not co e or more	ntrolled o	lirectly or support	r indirectl ed organ	y by one izations	described	disqualif d in secti	ied pe on 509	rsons 9(a)(1)
g	organization, o	check this box	a written determination							pe III su	pportii	
	following pers (i) A person v	ons? who directly or i	ndirectly controls, eithody of the supported	her alone	or toget	her with	persons	describe		nd	Yes	No
			on described in (i) abo	_						11g(ii	1 -	
	· · ·	-	a person described ir							119(8	+	
h	Provide the fo	llowing informati	on about the support	ed organ	ization(s).			, · · · ·				
(i)	(i) Name of supported organization organization organization (iii) EIN (iii) Type of organization (described on lines 1–9 above or IRC section (see instructions)) ((v) Is the organization organization in col (i) Isted in your organization in col (i) of your support? (v) Did you notify the organization in col (i) organization in col (i) organized in the U.S.?				(vii) Amou	nt of mo upport	netary					
				Yes	No	Yes	No	Yes	No	<u> </u>		
(A)	· · · · · · · · · · · · · · · · · · ·											
(B)												
(C)												
(D)												
(E)											······································	
Total					_							

(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 Gifts. grants, contributions, membership fees received. (Do not include any "unusual grants.") . . . 48936.09 50807.80 41227.66 56787.22 51849.46 249608.23 revenues levied for the organization's benefit and either paid to or expended on its behalf . . . The value of services or facilities furnished by a governmental unit to the organization without charge . . . . Total. Add lines 1 through 3. . . . 48936.19 50807.80 41227.66 56787.22 51849.46 249608.23 5 The portion of total contributions by (other person each than governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . 0 Public support. Subtract line 5 from line 4. 249608.23 **Section B. Total Support** Calendar year (or fiscal year beginning in) (a) 2009 **(b)** 2010 (c) 2011 (d) 2012 (e) 2013 (f) Total 7 Amounts from line 4 . . . . . . 48936.19 50807.81 41227.66 56787.22 51849.46 249608.23 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . . . . . . . . . 61.79 18.41 8.65 5.42 2.84 97.11 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . . 5500.00 6000.00 5500.00 6500.00 6000.00 29500.00 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . . . . Total support. Add lines 7 through 10 11 279205.34 12 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) Section C. Computation of Public Support Percentage Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f) . . . . . 14 14 89 % Public support percentage from 2012 Schedule A, Part II, line 14 . . . . . . . . . . . . . . . 15 15 n/a % 16a 331/2% support test—2013. If the organization did not check the box on line 13, and line 14 is 331/2% or more, check this b 331/3% support test-2012. If the organization did not check a box on line 13 or 16a, and line 15 is 331/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . . . 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 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 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see 

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

## 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.)

	A D LL O						
	on A. Public Support	<del>,</del>		<del></del>	T	,	
Calen	dar year (or fiscal year beginning in) ▶	(a) 2009	<b>(b)</b> 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")						
2	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					1	
3	Gross receipts from activities that are not an	<del></del>	<u> </u>		<del></del>		
•	unrelated trade or business under section 513				İ		
			-	<del></del>			
4	Tax revenues levied for the	,	ľ				
	organization's benefit and either paid			1			
	to or expended on its behalf			<del></del>			
5	The value of services or facilities						
	furnished by a governmental unit to the		1				
	organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons .						
b	Amounts included on lines 2 and 3						
_	received from other than disqualified						
	persons that exceed the greater of \$5,000		1				
	or 1% of the amount on line 13 for the year						
_	Add lines 7a and 7b						
8	Public support (Subtract line 7c from						
•	line 6.)	'	•				
Secti	on B. Total Support		<u> </u>	<u> </u>			<del></del>
	dar year (or fiscal year beginning in)	(a) 2009	<b>(b)</b> 2010	(c) 2011	(d) 2012	<b>(e)</b> 2013	(f) Total
9	Amounts from line 6	(a) 2003	(10) 2010	(6) 2011	(4) 2012	(6) 2010	(i) Total
	Gross income from interest, dividends,						
10a	payments received on securities loans, rents,						
	royalties and income from similar sources .						
_	-						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b, whether		] [				
	or not the business is regularly carried on						
12	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part IV.)	· · · · · · · · · · · · · · · · · · ·	<u> </u>	<u> </u>		<u> </u>	
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)						
14	First five years. If the Form 990 is for the	e organization	n's first, second	d, third, fourth	, or fifth tax ye	ear as a section	n 501(c)(3)
	organization, check this box and stop her	re					▶ 🗆
Section	on C. Computation of Public Suppor	t Percentag	е				
15	Public support percentage for 2013 (line 8	3, column (f) di	vided by line 13	3, column (f))		15	%
16	Public support percentage from 2012 Sch				<i></i>	16	%
	on D. Computation of Investment Inc						
17	Investment income percentage for 2013 (I					17	%
18	Investment income percentage from 2012					18	%
19a	331/3% support tests-2013. If the organi						
	17 is not more than 331/3%, check this box a	and <b>stop here</b> .	The organization	on qualifies as a	a publicly suppo	orted organization	on . 🕨 🔲
b	331/3% support tests-2012. If the organiz						
	line 18 is not more than 331/3%, check this b	oox and <b>stop h</b>	ere. The organi	zation qualifies	as a publicly si	upported organi	zation 🕨 📋
20	Private foundation. If the organization did	d not check a	box on line 14.	19a, or 19b, o	heck this box	and see instruc	etions • 🗆

Schedule A (F	Form 990 or 990-EZ) 2013 Pag	је <b>4</b>
Part IV	<b>Supplemental Information.</b> 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).	d
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		·
	·	

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

## Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization ► 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. Inspection | Employer identification number

Open to Public Inspection

Vershire Fire and Rescue	45-0562374						
Form 990ez Part 1, line 16: Taxes, insurances, interest expense, depreciation							
Form 990ez Part II, line 26: Mortgage on Fire Station from Mascoma Savings Bank							
· · · · · · · · · · · · · · · · · · ·							
•							

Schedule O (Form 990 or 990-EZ) (2013)	Page 2
Name of the organization	Employer identification number
	J
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