

Form **990-EZ**

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)

OMB No. 1545-1150

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning 10/01/13, and ending 09/30/14

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <div style="border: 1px solid black; padding: 2px; font-weight: bold; text-align: center;">MOTOR CITY BRASS BAND</div> Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <div style="border: 1px solid black; padding: 2px; font-weight: bold;">24901 NORTHWESTERN HWY 312</div> City or town, state or province, country, and ZIP or foreign postal code <div style="border: 1px solid black; padding: 2px; font-weight: bold;">SOUTHFIELD MI 48075</div>	D Employer identification number <div style="border: 1px solid black; padding: 2px; font-weight: bold;">38-3319093</div> E Telephone number <div style="border: 1px solid black; padding: 2px; font-weight: bold;">248-788-6618</div> F Group Exemption Number ▶
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G Accounting Method: Cash Accrual Other (specify) ▶ _____

I Website: ▶ **WWW.MCBB.ORG**

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

K Form of organization: Corporation Trust Association Other _____

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

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 ▶ \$ **95,186**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I

	Description	Line	Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	70,497
	2 Program service revenue including government fees and contracts	2	24,689
	3 Membership dues and assessments	3	
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b 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	
c Less: direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	95,186	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	1,107
	15 Printing, publications, postage, and shipping	15	5,925
	16 Other expenses (describe in Schedule O)	16	85,402
	17 Total expenses. Add lines 10 through 16	17	92,434
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,752
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	24,098
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	26,850

For Paperwork Reduction Act Notice, see the separate instructions.

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

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	24,467	22	13,447
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	4,781	24	17,823
25 Total assets	29,248	25	31,270
26 Total liabilities (describe in Schedule O)	5,150	26	4,420
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	24,098	27	26,850

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

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

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

What is the organization's primary exempt purpose?

See Schedule O

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

28	INSTRUCTION IN BRASS BAND PERFORMANCE - WEEKLY REHEARSALS DIRECTED BY PROFESSIONAL CONDUCTOR; CONCERT EXPENSES FOR PUBLIC PERFORMANCES IN METRO DETROIT (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	38,128
29	COSTS ASSOCIATED WITH YOUTH BAND OUTREACH AND YOUTH BAND INSTRUCTION (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	13,341
30	LOCAL CLINICS AND COMPETITION (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	3,785
31	Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	37,180
32	Total program service expenses (add lines 28a through 31a)	32	92,434

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

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
RICHARD MCCLELLAND CHAIRMAN	20.00	0	0	0
TOM SHANER VICE-CHAIRMAN	3.00	0	0	0
DAN HARRIS TREASURER	15.00	0	0	0
GREG BURRIS SECRETARY	4.00	0	0	0

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

		Yes	No
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		X
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)		X
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)?		X
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		
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		X
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		X
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?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved ▶ 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 ▶ 39a		
b	Gross receipts, included on line 9, for public use of club facilities ▶ 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41	List the states with which a copy of this return is filed ▶ None		
42a	The organization's books are in care of ▶ DAN HARRIS 24901 NORTHWESTERN HWY Located at ▶ SOUTHFIELD MI ZIP + 4 ▶ 48075 Telephone no. ▶ 248-788-6618		
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)? If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶ _____		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c	Did the organization receive any payments for indoor tanning services during the year?		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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)		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		X

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

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

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		X
48		X
49a		X
49b		

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

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

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

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

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

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

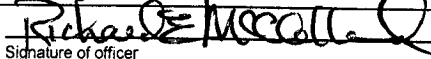
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

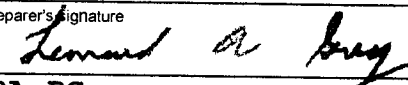
d Total number of other independent contractors each receiving over \$100,000 **▶**

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

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

Sign Here  Signature of officer Date
RICHARD MCCLELLAND **CHAIRMAN**
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name LEONARD A. GREY, CPA	Preparer's signature 	Date 02/04/15	Check <input type="checkbox"/> if self-employed	PTIN 200176542
Firm's name ▶ Leonard A Grey CPA PC	Firm's EIN ▶ 38-3033002		Phone no. 248-538-6340	
Firm's address ▶ 31731 Northwestern Hwy Suite #166W Farmington Hills, MI 48334-1601				

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

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.

▶ 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.

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

MOTOR CITY BRASS BAND

Employer identification number

38-3319093

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
11g(i)		
11g(ii)		
11g(iii)		

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	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2013

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					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) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%
16a 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 <input type="checkbox"/>		
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 <input type="checkbox"/>		
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 <input type="checkbox"/>		
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 <input type="checkbox"/>		
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 <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	74,677	46,998	68,798	51,070	70,497	312,040
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	17,053	15,439	13,041	20,430	24,689	90,652
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	91,730	62,437	81,839	71,500	95,186	402,692
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 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						402,692

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	91,730	62,437	81,839	71,500	95,186	402,692
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	22	22	24	19		87
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	22	22	24	19		87
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	91,752	62,459	81,863	71,519	95,186	402,779

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	99.98%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	99.96%

Section D. Computation of Investment Income Percentage

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

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).

[This section contains horizontal dotted lines for supplemental information.]

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2013**Open to Public
Inspection****MOTOR CITY BRASS BAND**

Employer identification number

38-3319093**Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
Expenses	
OFFICE AND ADMINISTRATION	\$ 25,345
CONCERTS AND OUTREACH	\$ 38,128
YOUTH BAND COSTS	\$ 13,341
CLINICS AND COMPETITION	\$ 3,785
Non-investment Depreciation	\$ 4,803
Total	\$ 85,402

Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
Accounts Receivable	\$ 1,900	\$ 12,075
VARIOUS INSTRUMENTS	\$ 0	\$ 46,730
Less Accumulated Depreciation	\$ 0	\$ 46,532
YAMAHA BASS TROMBONE	\$ 0	\$ 1,624
Less Accumulated Depreciation	\$ 0	\$ 1,624
YAMAHA VIBES	\$ 0	\$ 4,009
Less Accumulated Depreciation	\$ 0	\$ 3,207
COPIER	\$ 0	\$ 570
Less Accumulated Depreciation	\$ 0	\$ 570
SOUND SYSTEM	\$ 0	\$ 784
Less Accumulated Depreciation	\$ 0	\$ 784
TRAILER	\$ 0	\$ 2,970
Less Accumulated Depreciation	\$ 0	\$ 2,970

Name of the organization

MOTOR CITY BRASS BAND

Employer identification number

38-3319093

SILVER TUBA	\$	0 \$	4,275
Less Accumulated Depreciation	\$	0 \$	4,275
2 YAMAHA EUPHONIUM	\$	0 \$	3,790
Less Accumulated Depreciation	\$	0 \$	3,790
SILVER BARITONE HORN	\$	0 \$	1,575
Less Accumulated Depreciation	\$	0 \$	1,575
3 ALTO HORNS	\$	0 \$	3,975
Less Accumulated Depreciation	\$	0 \$	3,975
4 CORONETS W CROOK	\$	0 \$	1,780
Less Accumulated Depreciation	\$	0 \$	1,780
2 YAMAHA EEB SILVER TUBA	\$	0 \$	7,910
Less Accumulated Depreciation	\$	0 \$	7,910
TRAILER	\$	0 \$	4,870
Less Accumulated Depreciation	\$	0 \$	2,922
DEPOSITS	\$	0 \$	2,800
OTHER DEPRECIABLE ASSETS	\$	2,881 \$	0
	Total \$	4,781 \$	17,823

Form 990-EZ, Part II, Line 26 - Other Liabilities

Description	Beg. of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 150	\$ 1,920
Deferred Revenue	\$ 5,000	\$ 2,500

Form 990-EZ, Part III - Primary Exempt Purpose

VARIOUS BRASS BAND PERFORMANCES THROUGHOUT METRO DETROIT; INSTRUCTION TO YOUTH IN SCHOOLS; VARIOUS CLINICS TO EDUCATE THE PUBLIC IN BRASS BAND MUSIC

Name of the organization

MOTOR CITY BRASS BAND

Employer identification number

38-3319093

Form 990-EZ, Part III, Line 31 - All Other Accomplishment

**BRINGING BRASS BAND MUSIC TO COMMUNITY AND YOUTH GROUPS INCLUDING
INSTRUCTION AND COMPETITION.**

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

MOTOR CITY BRASS BAND

Identifying number

38-3319093

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 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	2,435
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,881

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	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 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		2,435	5.0	HY	200DB	487
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				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	
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	4,803
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2013)

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
5-year GDS Property:											
22	TRAILER	3/30/14	4,870			X	2,435	5	HY 200DB	0	2,922
			<u>4,870</u>				<u>2,435</u>			<u>0</u>	<u>2,922</u>
Prior MACRS:											
4	COPIER	9/30/03	570			X	285	7	HY 200DB	570	0
5	SOUND SYSTEM	9/30/00	784				784	5	HY 200DB	784	0
15	TRAILER	8/31/03	2,970			X	1,485	5	HY 200DB	2,970	0
23	VARIOUS INSTRUMENTS	4/03/06	46,730				46,730	5	HY 200DB	46,532	0
			<u>51,054</u>				<u>49,284</u>			<u>50,856</u>	<u>0</u>
Other Depreciation:											
16	SILVER TUBA	11/07/08	4,275				4,275	5	MO S/L	4,204	71
17	2 YAMAHA EUPHONIUM	11/07/08	3,790				3,790	5	MO S/L	3,727	63
18	SILVER BARITONE HORN	11/07/08	1,575				1,575	5	MO S/L	1,549	26
19	3 ALTO HORNS	11/07/08	3,975				3,975	5	MO S/L	3,909	66
20	4 CORONETS W CROOK	11/20/08	1,780				1,780	5	MO S/L	1,721	59
21	2 YAMAHA EEB SILVER TUBA	3/01/09	7,910				7,910	5	MO S/L	7,251	659
24	YAMAHA BASS TROMBONE	2/20/09	1,624				1,624	5	MO S/L	1,489	135
25	YAMAHA VIBES	10/10/10	4,009				4,009	5	MO S/L	2,405	802
	Total Other Depreciation		<u>28,938</u>				<u>28,938</u>			<u>26,255</u>	<u>1,881</u>
	Total ACRS and Other Depreciation		<u>28,938</u>				<u>28,938</u>			<u>26,255</u>	<u>1,881</u>
	Grand Totals		84,862				80,657			77,111	4,803
	Less: Dispositions and Transfers		0				0			0	0
	Less: Start-up/Org Expense		0				0			0	0
	Net Grand Totals		<u>84,862</u>				<u>80,657</u>			<u>77,111</u>	<u>4,803</u>

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
5-year GDS Property:									
22	TRAILER	3/30/14	4,870			2,435	5 HY 200DB	0	2,922
			<u>4,870</u>			<u>2,435</u>		<u>0</u>	<u>2,922</u>
Prior MACRS:									
4	COPIER	9/30/03	570			285	7 HY 200DB	570	0
5	SOUND SYSTEM	9/30/00	784			784	5 HY 150DB	784	0
15	TRAILER	8/31/03	2,970			1,485	5 HY 200DB	2,970	0
23	VARIOUS INSTRUMENTS	4/03/06	46,730			46,730	5 HY 150DB	46,730	0
			<u>51,054</u>			<u>49,284</u>		<u>51,054</u>	<u>0</u>
Other Depreciation:									
16	SILVER TUBA	11/07/08	0			0	0 HY	0	0
17	2 YAMAHA EUPHONIUM	11/07/08	0			0	0 HY	0	0
18	SILVER BARITONE HORN	11/07/08	0			0	0 HY	0	0
19	3 ALTO HORNS	11/07/08	0			0	0 HY	0	0
20	4 CORONETS W CROOK	11/20/08	0			0	0 HY	0	0
21	2 YAMAHA EEB SILVER TUBA	3/01/09	0			0	0 HY	0	0
24	YAMAHA BASS TROMBONE	2/20/09	0			0	0 HY	0	0
25	YAMAHA VIBES	10/10/10	0			0	0 HY	0	0
	Total Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Grand Totals		55,924			51,719		51,054	2,922
	Less: Dispositions and Transfers		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>55,924</u>			<u>51,719</u>		<u>51,054</u>	<u>2,922</u>

Bonus Depreciation Report

<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Tax Cost</u>	<u>Bus Pct</u>	<u>Tax Sec 179 Exp</u>	<u>Current Bonus</u>	<u>Prior Bonus</u>	<u>Tax - Basis for Depr</u>
Activity: Form 990, Page 1								
4	COPIER	9/30/03	570		0	0	285	285
15	TRAILER	8/31/03	2,970		0	0	1,485	1,485
22	TRAILER	3/30/14	4,870		0	2,435	0	2,435
	Form 990, Page 1		<u>8,410</u>		<u>0</u>	<u>2,435</u>	<u>1,770</u>	<u>4,205</u>
	Grand Total		<u>8,410</u>		<u>0</u>	<u>2,435</u>	<u>1,770</u>	<u>4,205</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
Prior MACRS:					
4	COPIER	9/30/03	570	0	0
5	SOUND SYSTEM	9/30/00	784	0	0
15	TRAILER	8/31/03	2,970	0	0
22	TRAILER	3/30/14	4,870	779	779
23	VARIOUS INSTRUMENTS	4/03/06	46,730	0	0
			<u>55,924</u>	<u>779</u>	<u>779</u>
Other Depreciation:					
16	SILVER TUBA	11/07/08	4,275	0	0
17	2 YAMAHA EUPHONIUM	11/07/08	3,790	0	0
18	SILVER BARITONE HORN	11/07/08	1,575	0	0
19	3 ALTO HORNS	11/07/08	3,975	0	0
20	4 CORONETS W CROOK	11/20/08	1,780	0	0
21	2 YAMAHA EEB SILVER TUBA	3/01/09	7,910	0	0
24	YAMAHA BASS TROMBONE	2/20/09	1,624	0	0
25	YAMAHA VIBES	10/10/10	4,009	802	0
	Total Other Depreciation		<u>28,938</u>	<u>802</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>28,938</u>	<u>802</u>	<u>0</u>
	Grand Totals		<u>84,862</u>	<u>1,581</u>	<u>779</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>MI</u>
Prior MACRS:				
4	COPIER	9/30/03	570	0
5	SOUND SYSTEM	9/30/00	784	0
15	TRAILER	8/31/03	2,970	0
22	TRAILER	3/30/14	4,870	1,558
23	VARIOUS INSTRUMENTS	4/03/06	46,730	0
			<u>55,924</u>	<u>1,558</u>
Other Depreciation:				
16	SILVER TUBA	11/07/08	4,275	0
17	2 YAMAHA EUPHONIUM	11/07/08	3,790	0
18	SILVER BARITONE HORN	11/07/08	1,575	0
19	3 ALTO HORNS	11/07/08	3,975	0
20	4 CORONETS W CROOK	11/20/08	1,780	0
21	2 YAMAHA EEB SILVER TUBA	3/01/09	7,910	0
24	YAMAHA BASS TROMBONE	2/20/09	1,624	0
25	YAMAHA VIBES	10/10/10	4,009	802
	Total Other Depreciation		<u>28,938</u>	<u>802</u>
	Total ACRS and Other Depreciation		<u>28,938</u>	<u>802</u>
	Grand Totals		<u>84,862</u>	<u>2,360</u>

Form **990T**

Two Year Comparison Report

2012 & 2013

For calendar year 2013, or tax year beginning **10/01/13**, ending **09/30/14**

Name

Taxpayer Identification Number

MOTOR CITY BRASS BAND

38-3319093

		2012	2013	Differences	
Revenue	1. Gross profit/loss on business activities	1.			
	2. Capital gains/losses	2.			
	3. Income/loss from partnerships and S corporations	3.			
	4. Rental income (net of expense)	4.			
	5. Unrelated debt-financed income (net of expense)	5.			
	6. Interest, and other income from controlled organizations (net of expense)	6.			
	7. Investment income of specific organizations (net of expense)	7.			
	8. Exploited exempt activity income (net of expense)	8.			
	9. Advertising income (net of expense)	9.			
	10. Other income	10.			
	11. Total trade or business income. Combine lines 1 through 10	11.			
Expenses	12. Compensation of officers, directors, and trustees	12.			
	13. Other salaries and wages	13.			
	14. Repairs and maintenance	14.			
	15. Bad debts	15.			
	16. Interest	16.			
	17. Taxes and licenses	17.			
	18. Charitable contributions	18.			
	19. Depreciation and Depletion	19.			
	20. Contributions to deferred compensation plans	20.			
	21. Employee benefit programs	21.			
	22. Other deductions	22.			
	23. Total deductions. Add lines 12 through 22	23.			
	24. Taxable income before NOL. Subtract line 23 from 11	24.			
	25. Net operating loss deduction	25.			
	26. Specific deduction	26.	1,000	1,000	
	27. Unrelated business taxable income.	27.	-1,000	-1,000	
	Tax & Credits	28. Income tax (corporate or trust)	28.		
29. Proxy tax		29.			
30. Alternative minimum tax		30.			
31. Total taxes		31.			
32. Other credits		32.			
33. General business credit		33.			
34. Credit for prior year minimum tax		34.			
35. Total credits		35.			
36. Net tax after credits		36.			
37. Recapture taxes		37.			
38. Total Taxes	38.				
Due/Refund	39. Prior year overpayment and estimated tax payments	39.			
	40. Payment made with extension	40.			
	41. Backup withholding and foreign withholding	41.			
	42. Other payments	42.			
	43. Total payments	43.			
	44. Balance due/(Overpayment)	44.			
	45. Overpayment applied to next year	45.			
	46. Penalties	46.			
	47. Total due/(Refund)	47.			