

# CHAR500

NYS Annual Filing for Charitable Organizations www.CharitiesNYS.com

Send with fee and attachments to: NYS Office of the Attorney General Charities Bureau Registration Section 120 Broadway New York, NY 10271 **2014** Open to Public

Open to Public Inspection

T. General Information	on						
For Fiscal Year Beginning		// <b></b> / <b>2014</b> al	nd Ending (mm/dd/yyy	(y) 0 4 , 3 0 , 2 0 1 5			
Check if Applicable:	Name of Organizat	ion:		Employer Identification Number (EIN)			
Address Change	ASSOCIATION FO	OR RESCUE AT SEA, INC,					
☐ Name Change	Mailing Address:			NY Registration Number:			
Initial Filing				0 2 - 3 1 - 5 5			
Final Filing	City / State / Zip:	TON, 341 E. ARGONE		Telephone:			
Amended Filing	KIRKWOOD MO			314-822-3454			
Reg ID Pending	Website: WWW.AFRAS.OF	RG		Email: ANNE.SKELTON@LIVE.COM			
Check your organization's registration category:	7A only	EPTL only 🔀 DUAL (7A 8	EPTL) EXEMPT	Find your registration category in the Charities Registry at <u>www.CharitiesNYS.com</u>			
2. Certification							
See instructions for certification	requirements. Impr	oper certification is a violation	on of law that may be sub	ject to penalties.			
		ve reviewed this report, includ elete-in accordance with the lo		o the best of our knowledge and belief, k applicable to this report.			
President or Authorized Office	:r: <u> </u>	Drung		RESIDENT 9-9-2015			
	Signature \		Print Name	e and Title Date			
Chief Financial Officer or Treas		Alelton		reasurer 9-9-15			
	Signature	<b>/</b>	Print Name	e and Title Date			
3. Annual Reporting	Exemption	·····					
categories (DUAL filers) that app	ply to your registratio u cannot claim an exe	n, complete only parts 1, 2,	and 3, and submit the cert	category (7A and EPTL only filers) or both tified Char500. No fee, schedules, or additional ption, you must file applicable schedules and			
and the organization o	did not engage a prof	from NY State including res fessional fund raiser (PFR) or A exemption (see instruction	fund raising counsel (FRC	ernment agencies, etc. did not exceed \$25,000 C) to solicit contributions during the fiscal year.			
3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.							
4. Schedules and Att	achments						
schedules and attachments to complete your filing.	fund raisi	our organization use a profe ng activity in NY State? If ye ne organization receive gove	s, complete Schedule 4a.	aising counsel or commercial co-venturer for mplete Schedule 4b.			
5. Fee							
See the checklist on the next page to calculate your	7A filing fee:	EPTL filing fee:	Total fee:	Make a single check or money order			
	\$_25	\$_25	\$_50	payable to: "Department of Law"			

# CHAR500

**Annual Filing Checklist** 

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

### Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4	:							
If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)								
If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants								
Check the financial attachments you must submit with your CHAR500:								
IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable								
★ All additional IRS Form 990 Schedules including Schedule B (Schedule of Contributors).								
RS Form 990-T if applicable	IRS Form 990-T if applicable							
If you are a 7A only or DUAL filer, submit the applicable independent Certified Po	ublic Accountant's Review or Audit Report:							
Review Report if you received total revenue and support greater than \$25	0,000 and up to \$500,000.							
Audit Report if you received total revenue and support greater than \$500	,000							
▼ No Review Report or Audit Report is required because total revenue and s	support is less than \$250,000							
Note: The Audit and Review requirements are set to change in 2017 and 2021 For more details, visit <a href="https://www.CharitiesNYS.com">www.CharitiesNYS.com</a> .	in accordance with the Non Profit Revitalization Act of 2013.							
Calculate Your Fee								
For 7A and DUAL filers, calculate the 7A fee:	<ul><li>Is my organization a 7A, EPTL or DUAL filer?</li><li>- 7A filers are registered to solicit contributions in New York</li></ul>							
\$0, if you marked the 7A exemption in Part 3a	under Article 7-A of the Executive Law ("7A") - EPTL filers are registered under the Estates, Powers & Trusts							
\$25, if you did not mark the 7A exemption in Part 3a	Law ("EPTL") because they hold assets and/or conduct activites for charitable purposes in NY.							
For EPTL and DUAL filers, calculate the EPTL fee:	- DUAL filers are registered under both 7A and EPTL.							
\$0, if you marked the EPTL exemption in Part 3b	Check your registration category and learn more about NY							
\$25, if the NET WORTH is less than \$50,000	law at <u>www.CharitiesNYS.com</u>							
\$50, if the NET WORTH is \$50,000 or more but less than \$250,000	Where do I find my organization's NET WORTH?							
\$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000	NET WORTH for fee purposes is calculated on: - IRS From 990 Part I, line 22							
\$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000	- IRS Form 990 EZ Part I line 21							
\$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000								
\$1500, if the NET WORTH is \$50,000,000 or more	Total Liabilities (Part II, line 23(b)).							

## Send Your Filing

NYS Office of the Attorney General Charities Bureau Registration Section 120 Broadway New York, NY 10271

# **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

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.

Open to Public Inspection

B Check if applicables:  Address change hange initial return Name change initial return Application pending  Appl
Name change
Number and street (or P.O. box, if mail is not delivered to street address)   Room/suite   Telephone number   314-822-3454
Final return/terminated   City or town, state or province, country, and ZIP or foreign postal code   Amended return   Application pending   City or town, state or province, country, and ZIP or foreign postal code   F Group Exemption   Number   Application pending   KIRKWOOD, MO 63122   Number   Mumber   M
City or town, state or province, country, and ZIP or foreign postal code   Application pending
Application pending   KIRKWOOD, MO 63122
G Accounting Method:
Website: ► AFRAS.ORG
Tax-exempt status (check only one) —
K Form of organization:
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.    Part II
Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.    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  Contributions, gifts, grants, and similar amounts received
Check if the organization used Schedule O to respond to any question in this Part I  1 Contributions, gifts, grants, and similar amounts received
1 Contributions, gifts, grants, and similar amounts received
Program service revenue including government fees and contracts
Membership dues and assessments
4 Investment income
Gross amount from sale of assets other than inventory
b Less: cost or other basis and sales expenses
C Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)
Gross income from gaming (attach Schedule G if greater than \$15,000)
\$15,000)
\$15,000)
sum of such gross income and contributions exceeds \$15,000) 6b
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)
7a Gross sales of inventory, less returns and allowances
b Less: cost of goods sold
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)
8 Other revenue (describe in Schedule O)
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8
10 Grants and similar amounts paid (list in Schedule O)
11 Benefits paid to or for members
Professional fees and other payments to independent contractors
12 Salaries, other compensation, and employee benefits
15 Printing, publications, postage, and shipping
16 Other expenses (describe in Schedule O)
17 Total expenses. Add lines 10 through 16
40 Evenes or (deficit) for the veer (Outstreet line 47 from the o
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)
20 Other changes in net assets or fund balances (explain in Schedule O)
21 Net assets or fund balances at end of year. Combine lines 18 through 20

Pa	rt II	Balance Sheets (see the instructions	for Part III				
, ι a		Check if the organization used Schedu	•	ov augetion in thic	Dort II		
		brieck if the organization used Schedu	ie O to respond to a	ny question in this	(A) Beginning of year	<del></del>	(B) End of year
22	Cash	savings, and investments				<u> </u>	· · · · · · · · · · · · · · · · · · ·
23		and buildings			44,604	23	34,956
24		assets (describe in Schedule O)		• • • • • •		24	
25		assets					
26		liabilities (describe in Schedule O)		· · · · ·	44,604		34,956
27		ssets or fund balances (line 27 of colun				26	
		Statement of Program Service Accor			44,604	21	34,956
ı aı		Check if the organization used Schedu	-		,		Expenses
Mho		rganization's primary exempt purpose?	le O to respond to a	ny question in this	Partiii 📋	(Rea	uired for section
					·	501(	c)(3) and 501(c)(4)
Desc	cribe the	organization's program service accomp	lishments for each o	f its three largest p	program services,	orgai	nizations; optional for
		by expenses. In a clear and concise fited, and other relevant information for		e services provide	d, the number of	Oute	5.,
			<del></del>				<u> </u>
28	LIFE-SA	VING AWARDS BANQUET- TO HONOR EX	RAORDINARY LIFE S	AVING ACHIEVEME	NT		
	(Cronto	φ \ \ <b>(E4b</b> ):					
00	(Grants		nt includes foreign gra			28a	5,824
29							
	·						
	(Grants	b ) If this amou	nt includes foreign gra	ints, check here .	<u>▶⊔</u>	29a	
30							
			~~~~~~				
		<u> </u>					
	(Grants		nt includes foreign gra			30a	
31	-	ogram services (describe in Schedule O		· · · · · · ·			
	(Grants	\$ ) If this amour	nt includes foreign gra	ints, check here .	▶ 📙	31a	
		ogram service expenses (add lines 28a				32	5,824
Par		ist of Officers, Directors, Trustees, and K				nstruc	tions for Part IV)
		Check if the organization used Schedu	e O to respond to a		· · · · · · · · · · · · · · · · · · ·	<del></del>	🗆
			(b) Average	(c) Reportable compensation	(d) Health benefits, contributions to employ	ee (e) i	Estimated amount of
		(a) Name and title	hours per week devoted to position	(Forms W-2/1099-MISC	benefit plans, and	O	her compensation
				(if not paid, enter -0-)	deferred compensation	1	
SEE.	ATTACHI	D EXHIBIT @ LLL	(				
			HR/WK PART TIME	NONE SEE EH	ı <u> </u>		NONE SEE EXH I
		***************************************					
		<u> </u>					
						+	
			-				
			-				

Part	V Other Information (Note the Schedule A and personal benefit contract statement requirements	in th	ne	
	instructions for Part V) Check if the organization used Schedule O to respond to any question in this			
00	Did the second setting of the second setting of the second		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	33		✓
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	]	ļ	
250	change on Schedule O (see instructions)	34	<u> </u>	<b>✓</b>
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)?			١,
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	35a		1
C	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice,	35b		<b>-</b>
	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			<b>-</b>
	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 -0-			
b	Did the organization file Form 1120-POL for this year?	37b		1
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? .			
b	If "Yes," complete Schedule L, Part II and enter the total amount involved   38b	38a		✓
39	Section 501(c)(7) organizations. Enter:		<u> </u>	
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 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) 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			,
С	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed	40b	<u> </u>	
Ū	on organization managers or disqualified persons during the year under sections 4912,			
	4955, and 4958			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line			
	40c reimbursed by the organization			
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter			
44	transaction? If "Yes," complete Form 8886-T	40e		✓
41 42a	List the states with which a copy of this return is filed ► NEW YORK  The organization's books are in care of ► ANNE E SKELTON  Telephone no. ► 3	14.00	0.045	
72a	The organization's books are in care of ► ANNE E SKELTON  Located at ► 341 E ARGONE, KIRKWOOD MO  ZIP + 4 ►	63	2-345	4 
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over		Yes	No
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	100	1
	If "Yes," enter the name of the foreign country: ▶			
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and			
_	Financial Accounts (FBAR).			
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		. 1	▶ □
	and enter the amount of tax-exempt interest received or accrued during the tax year <b>\</b> 43			
	- · · · · · · · · · · · · · · · · · · ·		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		✓
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	A 41		
С	Did the organization receive any payments for indoor tanning services during the year?	44b 44c		1
	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an	- <del>111</del> 0		<b>V</b>
-	explanation in Schedule O	44d		1
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		<b>√</b>
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the			
	meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)			
	TOTAL COO-LE (SEE INSURCIONS),	45h		

om 99	0-EZ (2014)					F	Page
	Did ii					Yes	N
16	Did the organization engage, directly or i to candidates for public office? If "Yes,"	ndirectly, in political c	ampaign activities on	behalf of or in opposi	ition		
art ˈ			, Faill	• • • • • • •	·   46	J	✓
	All section 501(c)(3) organization		stions 47–49h and	52 and complete th	ne tables t	for lin	20
	50 and 51.	o maor anomo, quo	onono ir iob una	oz, and complete tr	ic tables i	01 1111	CO
	Check if the organization used So	hedule O to respond	to any question in t	nis Part VI			. [
						Yes	N
7	Did the organization engage in lobbying			n in effect during the	tax		
0	year? If "Yes," complete Schedule C, Pa		2016/04 11 11 11		• 47	ļ	V
8 9a	Is the organization a school as described in Did the organization make any transfers				. 48		٧
b	If "Yes," was the related organization a s			auon?	. 49a		٧
i0	Complete this table for the organization's			er than officers, direct			d k
	employees) who each received more than	n \$100,000 of comper	nsation from the organ	nization. If there is nor	ie, enter "N	None."	,
		(b) Average	(c) Reportable	(d) Health benefits,	f		
	(a) Name and title of each employee	hours per week devoted to position	compensation	contributions to employee benefit plans, and deferred			
		devoted to position	(Forms W-2/1099-MISC)	compensation		•	
					į		
				-,,			
	· · · · · · · · · · · · · · · · · · ·						
				****			
	Total number of other employees paid ov	•		<del></del>			
i1	Complete this table for the organization \$100,000 of compensation from the organization	's five highest compe	ensated independent	contractors who eac	h received	more	th
	Too,ooo or compensation nom the orga	inization. If there is no	ne, enter None.				
	(a) Name and business address of each independent	dent contractor	(b) Type of servi	ce (c	) Compensati	ion	
ONE							
,33,22							
				-,			
d	Total number of other independent contra	actors each receiving	over \$100 000				
2	Did the organization complete Schedu	•	•	nizations must attac	———— h a		
-	completed Schedule A		· · · · · · ·	· · · · · · · ·		. 🗆 :	٧o

Preparer's signature

Sign

Here

Paid Preparer Use Only ANNE E SKELTON TREASURER
Type or print name and title

Firm's address ►

May the IRS discuss this return with the preparer shown above? See instructions

Print/Type preparer's name

Firm's name

Firm's EIN ▶

Phone no.

. . . . ▶ ☐ Yes ☐ No

Form **990-EZ** (2014)

PTIN

Check if self-employed

Date /

Date

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

Name of the organization

# **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.

Department of the Treasury Internal Revenue Service ▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990. OMB No. 1545-0047

Open to Public Inspection

Employer identification number

	CIATION FOR RESCUE AT SEA				4 - 41-1		83907	
Par	Reason for Public Cha organization is not a private found					· · · · · · · · · · · · · · · · · · ·	ons.	
1	A church, convention of church		•	-	-	•		
2	A school described in section		•					
3	A hospital or a cooperative ho							
4	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								
6 7	=							
8	☐ A community trust described		<u>-</u>	Part II.)				
9	An organization that normally receipts from activities relate support from gross investme acquired by the organization a	d to its exempt ent income and	functions—subject to unrelated business	certain taxable i	exceptio ncome (l	ns, and (2) no more	than 331/3% of its	
10	☐ An organization organized and	d operated exclus	sively to test for publi	c safety.	See <b>sect</b>	ion 509(a)(4).		
11	☐ An organization organized and							
	one or more publicly supporte the box in lines 11a through 11							
а	Type I. A supporting organization(sorganization.	zation operated, s	supervised, or control	lled by its	support	ed organization(s), ty	pically by giving	
b	Type II. A supporting organi	-		nection w	ith ite eu	nnorted organization	o(e) by baying	
~	control or management of the organization(s). You must c	ne supporting org	anization vested in th					
c	☐ Type III functionally integrates supported organization(s						y integrated with,	
d	Type III non-functionally in that is not functionally integree requirement (see instruction	ated. The organi	zation generally must	satisfy a	distributi	on requirement and		
е	Check this box if the organize functionally integrated, or Ty	zation received a	written determination	from the	IRS that	it is a Type I, Type	I, Type III	
f	Enter the number of supported							
<u>g</u>	Provide the following information	T	<del>,</del>	<del>,</del>				
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	listed in you	organization ur governing ment?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)	
			(see insudctions))	Yes	No			
(A)								
(B)								
(C)								
(D)								
(E)							<del></del>	
Tota	1-18-26-19-19-19-19-19-19-19-19-19-19-19-19-19-						· · · · · · · · · · · · · · · · · · ·	

Page 2 Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.) Section A. Public Support Calendar year (or fiscal year beginning in) (a) 2010 **(b)** 2011 (c) 2012 (d) 2013 (e) 2014 (f) Total Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . 10545 10155 10798 11641 7808 50947 2 Tax revenues levied for 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. . . . 10545 10155 10798 11641 7808 50947 The portion of total contributions by each person (other than governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . 6305 Public support. Subtract line 5 from line 4. 44642 Section B. Total Support Calendar year (or fiscal year beginning in) ▶ (a) 2010 (b) 2011 (c) 2012 (d) 2013 (e) 2014 (f) Total Amounts from line 4 . . . . . . 7 10545 10155 10798 11641 7808 50947 8 Gross income from interest, dividends, payments received on securities loans. rents, royalties and income from similar sources . . . . . . . . . . . . Net income from unrelated business activities, whether or not the business is regularly carried on . . . . . Other income. Do not include gain or 10 loss from the sale of capital assets (Explain in Part VI.) . . . . . . . Total support. Add lines 7 through 10 11 50947 12 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 2014 (line 6, column (f) divided by line 11, column (f) . . . . 87.62 % Public support percentage from 2013 Schedule A, Part II, line 14 . . . . . . . . . . . . . . . 15 331/3% support test-2014. If the organization did not check the box on line 13, and line 14 is 331/3% or more, check this  $\sqrt{\phantom{a}}$ 331/3% support test-2013. 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 17a 10%-facts-and-circumstances test - 2014. 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported 10%-facts-and-circumstances test - 2013. 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly 

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

### 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.)

Secti	on A. Public Support					,	
Calen	dar year (or fiscal year beginning in)	(a) 2010	<b>(b)</b> 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1	Gifts, grants, contributions, and membership fees		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
	received. (Do not include any "unusual grants.")					1	
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						
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				1		
	to or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge		1				
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						
	or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b						
8	Public support (Subtract line 7c from						
	line 6.)						
	on B. Total Support						
Calen	dar year (or fiscal year beginning in)	(a) 2010	<b>(b)</b> 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9	Amounts from line 6					. <u> </u>	<u> </u>
10a	Gross income from interest, dividends,	1					
	payments received on securities loans, rents,						
	royalties and income from similar sources .	ļ	<u> </u>				
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
C	Add lines 10a and 10b					`	
11	Net income from unrelated business		1				
	activities not included in line 10b, whether						
40	or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets	1				İ	
	(Explain in Part VI.)		ļ				
13	Total support. (Add lines 9, 10c, 11,		<u> </u>				
	and 12.)		[				
14	First five years. If the Form 990 is for the	le organization	n's first, secon	d third fourth	ı. or fifth tax ve	ear as a sectio	n 501(c)(3)
• •	organization, check this box and stop he	-			-		• • • •
Secti	on C. Computation of Public Support						<u> </u>
15	Public support percentage for 2014 (line			3, column (fl)		15	%
16	Public support percentage from 2013 Sc					16	%
	on D. Computation of Investment In			· · · · ·	<u> </u>		,,
17	Investment income percentage for 2014 (			y line 13. colui	mn (f))	17	%
18	Investment income percentage from 2013					18	%
19a	331/3% support tests-2014. If the organ						
	17 is not more than 331/3%, check this box						
b	331/3% support tests-2013. If the organiz					,	
	line 18 is not more than 331/3%, check this	box and <b>stop h</b>	nere. The organi	ization qualifies	as a publicly s	upported organ	ization 🕨 🔲
20	Private foundation. If the organization di	id not check a	box on line 14,	, 19a, or 19b, o	check this box	and see instru	ctions 🕨 🔲

### Part IV Supporting Organizations

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

Secti	on A. All Supporting Organizations		1.2	1			
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by		Yes	No			
	class or purpose, describe the designation. If historic and continuing relationship, explain.						
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported	2					
_	organization was described in section 509(a)(1) or (2).						
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	3a					
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.	3b					
C	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2) (B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.	3c					
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.	4a					
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b					
С	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B)						
5a	purposes.  Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).	4c					
<b>h</b>		5a		ļ			
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b					
С	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c					
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in						
	Part VI.	6					
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).	7					
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7?	<b>-</b>	ļ				
0	If "Yes," complete Part I of Schedule L (Form 990).	8					
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .	9a					
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI.</b>	9b					
С	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .	9c					
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.	10a					
h	Did the organization have any excess business holdings in the tay year? // lee Schedule C. Form 4720, to						

determine whether the organization had excess business holdings.)

10b

Part	V Supporting Organizations (continued)					
			Yes	No		
11	Has the organization accepted a gift or contribution from any of the following persons?					
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)					
b	below, the governing body of a supported organization? A family member of a person described in (a) above?	11a 11b				
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI.</b>	11c		-		
	on B. Type I Supporting Organizations	1110	l	L		
			Yes	No		
1	Did the directors, trustees, or membership of one or more supported organizations have the power to					
	regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the					
	tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization,					
	describe how the powers to appoint and/or remove directors or trustees were allocated among the supported					
	organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1				
2	Did the organization operate for the benefit of any supported organization other than the supported	<b></b>		<del>                                     </del>		
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part</b>	1				
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,					
	supervised, or controlled the supporting organization.	2				
Section	on C. Type II Supporting Organizations					
4	Many a majority of the company to the design of the design	<u></u>	Yes	No		
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control					
	or management of the supporting organization was vested in the same persons that controlled or managed			1		
	the supported organization(s).	1				
Section	on D. All Type III Supporting Organizations					
		·	Yes	No		
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the					
	organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the					
	organization's governing documents in effect on the date of notification, to the extent not previously provided?					
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported	1				
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how					
	the organization maintained a close and continuous working relationship with the supported organization(s).	2				
3	By reason of the relationship described in (2), did the organization's supported organizations have a					
	significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's					
	supported organizations played in this regard.	3				
Section	on E. Type III Functionally-Integrated Supporting Organizations			<b>L</b>		
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see i	netru	ction	6).		
a	The organization satisfied the Activities Test. Complete <b>line 2</b> below.	136161	CtiOii.	٠)٠		
b	The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.					
С	☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (s	ee ins	tructi	ons).		
2	Activities Test. Answer (a) and (b) below.	[	Yes	No		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of		163	1		
•	the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI identify</b>					
	those supported organizations and explain how these activities directly furthered their exempt purposes,					
	how the organization was responsive to those supported organizations, and how the organization determined					
	that these activities constituted substantially all of its activities.	2a		L.,		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the			1		
	reasons for the organization's position that its supported organization(s) would have engaged in these					
	activities but for the organization's involvement.	2b				
3	Parent of Supported Organizations. Answer (a) and (b) below.			1		
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or					
	trustees of each of the supported organizations? Provide details in Part VI.	3a		ļ		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	3b				
	or no supported organizations: if res, describe in rail vi the role played by the organization in this regard.	SD				

instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organical	gan	izations	. ago
1 Check here if the organization satisfied the Integral Part Test as a qualifying other Type III non-functionally integrated supporting organizations must co	g tru	st on Nov. 20, 1970. <b>See</b>	instructions. All
Section A - Adjusted Net Income	,	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3	T* ./	
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
<b>b</b> Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

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

	Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)								
Secti	on D - Distributions			Current Year					
1_	Amounts paid to supported organizations to accomplish								
2	Amounts paid to perform activity that directly furthers exe	empt purposes of suppo	rted						
	organizations, in excess of income from activity								
3	Administrative expenses paid to accomplish exempt purp	oses of supported orga	nizations						
4	Amounts paid to acquire exempt-use assets								
5_	Qualified set-aside amounts (prior IRS approval required)								
6	Other distributions (describe in Part VI). See instructions.								
	Total annual distributions. Add lines 1 through 6.								
8	Distributions to attentive supported organizations to which	h the organization is res	ponsive						
	(provide details in Part VI). See instructions.								
9	Distributable amount for 2014 from Section C, line 6			· · · · · · · · · · · · · · · · · · ·					
10	Line 8 amount divided by Line 9 amount	· · · · · · · · · · · · · · · · · · ·							
Se	ection E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014					
1	Distributable amount for 2014 from Section C, line 6								
2	Underdistributions, if any, for years prior to 2014								
	(reasonable cause required-see instructions)								
3	Excess distributions carryover, if any, to 2014:								
a									
b									
C									
d	en.	(							
е	From 2013								
f	Total of lines 3a through e								
<u>g</u>	Applied to underdistributions of prior years								
<u>h</u>	Applied to 2014 distributable amount		· · · · · · · · · · · · · · · · · · ·						
<u>i</u>	Carryover from 2009 not applied (see instructions)								
	Remainder. Subtract lines 3g, 3h, and 3i from 3f.								
4	Distributions for 2014 from Section D, line 7: \$								
а	Applied to underdistributions of prior years								
b	Applied to 2014 distributable amount								
C	Remainder. Subtract lines 4a and 4b from 4.								
5	Remaining underdistributions for years prior to 2014, if								
	any. Subtract lines 3g and 4a from line 2 (if amount								
·	greater than zero, see instructions).								
6	Remaining underdistributions for 2014. Subtract lines 3h								
	and 4b from line 1 (if amount greater than zero, see								
	instructions).								
7	Excess distributions carryover to 2015. Add lines 3j and 4c.								
8	Breakdown of line 7:								
а	· ·								
b									
С									
d	Excess from 2013								
е	Excess from 2014								

ASSOCIATION FOR RESCUE AT SEA

EXHIBIT 1

EIN: 13-2883907

FORM 990 -EZ FOR FISCAL YEAR ENDED APRIL 30, 2015.

PART IV, PAGE 2, FORM 990-EZ:

ANNE KIFER, SECRETARY AND DIRECTOR, WAS PAID \$10,000 FOR SECRETARIAL SERVICES AND \$2,693 FOR REIMBURSEMENT OF OFFICE EXPENSES.

# EXHIBIT II PAGE 1

Updated June 13, 2015

Association for Rescue at Sea P.O. Box 565 Fish Creek, WI 54212-0565 (920)743-5434 ph/fax www.afras.org 2015 Directory of Officers and Directors

#### Director

MCPO Charles Bowen, USCG (Ret.) 149A City Place Drive Lockport, LA 70374

#### Director

CAPT John B. Chomeau, USN (Ret.) 14 Shore Drive Colonial Beach, VA 22443



#### Director

John C. Cooper 152 Giardino Drive Islamorada, FL 33036-3312

#### Director

CAPT John C. Fuechsel, USCG (Ret.) 1600 N. Oak Street #427 Arlington, VA 22209

#### Chairman

SES Dana Goward, (Ret.) 4558 Shetland Green Road Alexandria, VA 22312

#### Secretary and Director

Mrs. Anne C. Kifer P.O. Box 565 Fish Creek, WI 54212

#### Director

Mr. Nicholas L. Ludington 365 West End Avenue New York, NY 10024-6511

#### Director

Sir Stuart Matthews 1200 Crystal Drive #1413 Arlington, VA 22202

#### Director

Mr. Edward F. O'Brien 4 Green Harbor Road E. Falmouth, MA 02536

#### Director

RADM James C. Olson, USCG (Ret.) 1737 22nd Court No. Arlington, VA 22209

#### Director

CDR James T. Quinn, USCG (Ret.) 29 Gray Rocks West Road North Falmouth, MA 02556-3015

#### President

Captain Steve Sawyer, USCG (Ret.) 47040 Kentwell Place Potomac Falls, VA 20165

#### Treasurer and Director

Mrs. Anne Skelton 341 E. Argonne Drive Kirkwood, MO 63122

#### Director

NACO Mark Simoni 13600 Ring Road Saint Charles, MI 48655-8502

#### Director and Chief Information Officer

Mr. Wayne Spivak SBA Consulting LTD. 2711 Bellmore Avenue Bellmore, NY 11710-4319

#### Director

Paul Steward ACR ARTEX 5757 Ravenswood Road Ft. Lauderdale, FL 33312 EXHIBIT II PAGE 2

Updated June 2015

#### Director

RADM James Van Sice, USCG (Ret.) EADS North America Inc. One Global View 2550 Wasser Terrace, Suite 9000 Herndon, VA 20171

#### Director

Mr. Mario Vittone 420 W Farmington Road Virginia Beach, VA 23454

\* ANNE KIFER IS JOHN CHOMEAU'S DAUGHTER.

Part VI	Part III, line 12.	Information. P Also complete	rovide the exp this part for ar	lanations required by Part II, line 10; Part II, line 17a or 17b; and by additional information. (See instructions.)
PART 11, LI	NE UNUSUAL GRAM	NTS		
FISCAL 201	I FISCAL 2012	FISCAL 2013	FISCAL 2014	FISCAL 2015
8000	2500	8000	2500	3000
20000	8000	10000	3000	8000
5000	10000	12500	8000	1400
10000	15040	2000	7500	5000
	7000		1000	1000
	2500			
	~~~~~~			
*				
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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

Open to Public Inspection

**Employer identification number** 

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.

**ASSOCIATION FOR RESCUE AT SEA** 13-2883907 FORM 990-EZ PART 1 LINE 10 GRANTS PAID: ACTIVITY, LIFESAVING, GRANTEE ROYAL NATIONAL LIFEBOAT INSTITUTE CASH GRANT 10,963 RELATIONSHIP NONE FORM 990-EZ PART 1, LINE 10, GRANTS PAID ACTIVITY LIFESAVING GRANTEE: VIRGIN ISLAND SEARCH AND RESCUE **CASH GRANT 1,120 RELATIONSHIP NONE** FORM 990-EZ PART 1, LINE 10 GRANTS AND ACIVITY: LIFESAVING GRANTEE: BAHAMA AIR SEA RESCUE ASSOCIATION CASH GRANT 570 RELATIONSHIP NONE FOM 990-EZ PART 1, LINE 10, GRANTS PAID: ACTIVITY LIFE SAVING, GRANTEE: GERMAN MARITIME SEARCH CASH GRANT 95 REELATIONSHIP NONE FORM 990EZ PART L LINE 16 OTHER EXPENSES, LIFESSAVING AWARDS BANQUET 5,824 FORM 990-EZ PART 1 LINE 16 OTHER EXPENSES, OFFICE OPERATING EXPENSES 1,592 FORM 990-EZ PART 1 LINE 16 OTHER EXPENSES FILING FEES 35 FORM 990-EZ PART 1 LINE 16 OTHER EXPENSES PROMOTIONAL 2,307 FORM 990-EZ PART 1 LINE 16 OTHER EXPENSES DUES 139 FORM 990-EZ PART 1 LINE 16 OTHER EXPENSES INSURANCE 1,205 FORM 990-EZ PART 1 LINE 16 OTHER EXPENSES CREDIT CARD FEES 32. FORM 990-EZ PART 1 LINE 16 OTHER EXPENSES DONATION 100 FORM 990-EZ PART 1 LINE 16 OTHER EXPENSES WIRE TRANSFER FEE 35

COPY OF WITHIN PAPER RECEIVED

SEP 1 8 2015

NYS OFFICE OF THE ATTORNEY GENERAL CHARITIES BUREAU