

Form **990**

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

**2013**  
**Open to Public Inspection**

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

**B Check if applicable:**

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C Name of organization** **Americans For Effective Law Enforcement, Inc.**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**841 W. Touhy Avenue**

City or town, state or province, country, and ZIP or foreign postal code  
**Park Ridge IL 60068-3351**

**D Employer identification number**

**36-6140171**

**E Telephone number**

**G Gross receipts \$ 608,820**

**F Name and address of principal officer:**

**Wayne W. Schmidt**

**H(a) Is this a group return for subordinates?** ☐ Yes ☒ No

**H(b) Are all subordinates included?** ☐ Yes ☐ No

If "No," attach a list. (see instructions)

**I Tax-exempt status:** ☒ 501(c)(3) ☐ 501(c) ( ) **t** (insert no.) ☐ 4947(a)(1) or ☐ 527

**J Website:** **u [www.aele.org](http://www.aele.org)**

**H(c) Group exemption number u**

**K Form of organization:** ☒ Corporation ☐ Trust ☐ Association ☐ Other **u**

**L Year of formation:** **1966**

**M State of legal domicile:** **IL**

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>Americans for Effective Law Enforcement, Inc. is a research driven educational organization that produces and disseminates legal information through traditional seminars, via electronic media and direct contact.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>11</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>10</b>
	<b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a)	<b>5</b>	<b>3</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
	<b>Revenue</b>	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34		<b>7b</b>	<b>11,666</b>
<b>8</b> Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year
<b>9</b> Program service revenue (Part VIII, line 2g)		<b>286,599</b>	<b>371,663</b>
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		<b>21,562</b>	<b>15,299</b>
<b>Expenses</b>	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>14,650</b>	<b>32,207</b>
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>322,811</b>	<b>419,169</b>
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)		<b>0</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>85,346</b>	<b>95,022</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>u</b>	<b>0</b>	
<b>Net Assets or Fund Balances</b>	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>301,826</b>	<b>344,166</b>
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>387,172</b>	<b>439,188</b>
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-64,361</b>	<b>-20,019</b>
	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>441,756</b>	<b>482,655</b>
	<b>126,769</b>	<b>187,687</b>	
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>314,987</b>	<b>294,968</b>

**Part II Signature Block**

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

**Sign Here**

Signature of officer

Date

**Helen C. Finkel**

**Vice President**

Type or print name and title

**Paid**

**Preparer Use Only**

Print/Type preparer's name <b>Craig D. Johnson</b>	Preparer's signature <b>Craig D. Johnson</b>	Date <b>05/23/14</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P00921408</b>
Firm's name <b>Sullivan and Johnson, Ltd.</b>	Firm's EIN <b>26-3917917</b>		
Firm's address <b>1420 Renaissance Dr Ste 205 Park Ridge, IL 60068-1342</b>	Phone no. <b>847-759-6100</b>		

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

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

Form **990** (2013)

**Part III Statement of Program Service Accomplishments**

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

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

**Americans for Effective Law Enforcement, Inc. is a research driven educational organization that produces and disseminates legal information through traditional seminars, via electronic media and direct contact.**

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ **352,760** including grants of \$ ) (Revenue \$ )

**The Organization maintains a law enforcement legal center to assist law enforcement agencies that have been sued, to operate a national legal research center to assist in defense of such suits, and to provide publications dealing with the incidence of and defense of such suits. It also files amicus curiae briefs in the U.S. Supreme Court and other major courts in support of the law enforcement issues as well as providing public information services on criminal justice issues.**

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses **u 352,760**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<b>X</b>	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		<b>X</b>
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		<b>X</b>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		<b>X</b>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		<b>X</b>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		<b>X</b>
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<b>X</b>	
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		<b>X</b>
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		<b>X</b>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<b>X</b>	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		<b>X</b>
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		<b>X</b>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		<b>X</b>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		<b>X</b>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		<b>X</b>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	<b>21</b>	<b>X</b>
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	<b>22</b>	<b>X</b>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	<b>23</b>	<b>X</b>
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	<b>24a</b>	<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<b>24d</b>	
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	<b>25a</b>	<b>X</b>
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	<b>25b</b>	<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	<b>26</b>	<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	<b>27</b>	<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	<b>28a</b>	<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	<b>28b</b>	<b>X</b>
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	<b>28c</b>	<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	<b>29</b>	<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	<b>30</b>	<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	<b>31</b>	<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	<b>32</b>	<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	<b>33</b>	<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1	<b>34</b>	<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>35a</b>	<b>X</b>
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	<b>35b</b>	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	<b>36</b>	<b>X</b>
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	<b>37</b>	<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	<b>38</b>	<b>X</b>

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	<b>1a</b> 13		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	<b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>		X
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b> 3		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	X	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	<b>3b</b>	X	
<b>4a</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)?	<b>4a</b>		X
<b>b</b> If "Yes," enter the name of the foreign country: <u>u</u> See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14b</b>		

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

**Section A. Governing Body and Management**

	1a	11	1b	10	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.						
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent						
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?						<b>X</b>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?						<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?						<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?						<b>X</b>
<b>6</b> Did the organization have members or stockholders?						<b>X</b>
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?						<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?						<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
<b>a</b> The governing body?					<b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body?					<b>X</b>	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O						<b>X</b>

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?		<b>X</b>
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		<b>X</b>
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>X</b>	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>X</b>	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>X</b>	
<b>13</b> Did the organization have a written whistleblower policy?	<b>X</b>	
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>X</b>	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official		<b>X</b>
<b>b</b> Other officers or key employees of the organization	<b>X</b>	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>X</b>	
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	<b>X</b>	

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **u None**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website ☐ Another's website ☐ Upon request ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **u Helen Finkel**  
**841 W. Touhy Avenue**  
**Park Ridge IL 60068-3351 847-685-0700**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Wayne W. Schmidt	21.00									
Sec - Exec Director	0.00	X		X				30,000	0	0
(2) George P. Graves	0.00									
Director	0.00	X						0	0	0
(3) Charles A. Gruber	0.00									
Director	0.00	X						0	0	0
(4) Russell B. Laine	0.00									
Director	0.00	X						0	0	0
(5) Charles D. Reynolds	0.00									
Treasurer	0.00	X		X				0	0	0
(6) Richard N. Williams	0.00									
Director	0.00	X						0	0	0
(7) Daniel B. Hales	0.00									
President	0.00	X		X				0	0	0
(8) Chet Epperson	0.00									
Director	0.00	X						0	0	0
(9) Eric Daigle	0.00									
Director	0.00	X						0	0	0
(10) Giacomo (Jack) A. Pecoraro	0.00									
Director	0.00	X						0	0	0
(11) Alan C. Youngs	0.00									
Director	0.00	X						0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) <b>Emory A. Plitt, Jr.</b>	<b>0.00</b>									
<b>Director</b>	<b>0.00</b>	<b>X</b>						<b>0</b>	<b>0</b>	<b>0</b>
(13) <b>Helen Finkel</b>	<b>18.00</b>									
<b>VP-Business Manager</b>	<b>0.00</b>			<b>X</b>				<b>35,025</b>	<b>0</b>	<b>0</b>
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
<b>1b Sub-total</b>								<b>65,025</b>		
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								<b>65,025</b>		

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **u 0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		<b>X</b>
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		<b>X</b>
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		<b>X</b>

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **u**

**0**



**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns .....	<b>1a</b>				
	<b>b</b> Membership dues .....	<b>1b</b>				
	<b>c</b> Fundraising events .....	<b>1c</b>				
	<b>d</b> Related organizations .....	<b>1d</b>				
	<b>e</b> Government grants (contributions) .....	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....					
	<b>h Total.</b> Add lines 1a-1f .....	<b>u</b>				
<b>Program Service Revenue</b>	<b>2a Workshops</b> .....	<b>Busn. Code</b>	<b>371,663</b>	<b>371,663</b>		
	<b>b</b> .....					
	<b>c</b> .....					
	<b>d</b> .....					
	<b>e</b> .....					
	<b>f</b> All other program service revenue .....					
	<b>g Total.</b> Add lines 2a-2f .....	<b>u</b>	<b>371,663</b>			
	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....	<b>u</b>	<b>2,838</b>	<b>2,838</b>		
<b>4</b> Income from investment of tax-exempt bond proceeds .....	<b>u</b>					
<b>5</b> Royalties .....	<b>u</b>					
<b>Other Revenue</b>	<b>6a</b> Gross rents .....	(i) Real	<b>121,155</b>			
	<b>b</b> Less: rental exps. ....	(ii) Personal	<b>108,489</b>			
	<b>c</b> Rental inc. or (loss) .....		<b>12,666</b>			
	<b>d</b> Net rental income or (loss) .....		<b>12,666</b>		<b>12,666</b>	
	<b>7a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	<b>93,623</b>			
	<b>b</b> Less: cost or other basis & sales exps. ....	(ii) Other	<b>81,162</b>			
	<b>c</b> Gain or (loss) .....		<b>12,461</b>			
	<b>d</b> Net gain or (loss) .....		<b>12,461</b>	<b>12,461</b>		
	<b>8a</b> Gross income from fundraising events (not including \$ ..... of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>				
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from fundraising events .....	<b>u</b>				
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>				
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....	<b>u</b>				
	<b>10a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>				
	<b>b</b> Less: cost of goods sold .....	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory .....	<b>u</b>				
	<b>Miscellaneous Revenue</b>		<b>Busn. Code</b>			
<b>11a Unrealized Gain (Loss)</b> .....		<b>19,541</b>	<b>19,541</b>			
<b>b</b> .....						
<b>c</b> .....						
<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....	<b>u</b>	<b>19,541</b>				
<b>12 Total revenue.</b> See instructions. ....	<b>u</b>	<b>419,169</b>	<b>406,503</b>	<b>12,666</b>	<b>0</b>	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
<b>2</b> Grants and other assistance to individuals in the U.S. See Part IV, line 22				
<b>3</b> Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	<b>30,000</b>	<b>24,000</b>	<b>6,000</b>	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	<b>58,617</b>	<b>46,894</b>	<b>11,723</b>	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits				
<b>10</b> Payroll taxes	<b>6,405</b>	<b>5,124</b>	<b>1,281</b>	
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting				
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	<b>29,593</b>	<b>23,663</b>	<b>5,930</b>	
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	<b>9,625</b>	<b>7,700</b>	<b>1,925</b>	
<b>17</b> Travel	<b>3,466</b>	<b>3,466</b>		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	<b>140,649</b>	<b>112,519</b>	<b>28,130</b>	
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	<b>14,125</b>	<b>11,300</b>	<b>2,825</b>	
<b>23</b> Insurance	<b>42,741</b>	<b>34,193</b>	<b>8,548</b>	
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a Taxes and Service Charges</b>	<b>35,158</b>	<b>28,126</b>	<b>7,032</b>	
<b>b Professional Fees</b>	<b>26,358</b>	<b>21,086</b>	<b>5,272</b>	
<b>c Outside Services</b>	<b>20,383</b>	<b>20,383</b>		
<b>d Law Library</b>	<b>11,948</b>	<b>11,948</b>		
<b>e All other expenses</b>	<b>10,120</b>	<b>2,358</b>	<b>7,762</b>	
<b>25</b> Total functional expenses. Add lines 1 through 24e	<b>439,188</b>	<b>352,760</b>	<b>86,428</b>	<b>0</b>
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest bearing	78,720	1	108,486
	2 Savings and temporary cash investments	12,016	2	14,208
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	16,390	4	8,745
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	16,831	9	13,831
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 670,493		
	b Less: accumulated depreciation	10b 338,508		
		346,110	10c	331,985
	11 Investments—publicly traded securities	120,465	11	152,340
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	-148,776	15	-146,940	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	441,756	16	482,655	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	72,376	17	93,583
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	54,393	25	94,104
	26 <b>Total liabilities.</b> Add lines 17 through 25	126,769	26	187,687
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets	314,987	27	294,968
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 <b>Total net assets or fund balances</b>	314,987	33	294,968	
34 <b>Total liabilities and net assets/fund balances</b>	441,756	34	482,655	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>419,169</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>439,188</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>-20,019</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	<b>314,987</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	<b>294,968</b>

**Part XII Financial Statements and Reporting**

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	<b>X</b>	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<b>X</b>
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
**u Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization

**Americans For Effective Law Enforcement, Inc.**

Employer identification number

**36-6140171**

**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)									
<b>Total</b>									

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

**Section B. Total Support**

Calendar year (or fiscal year beginning in) <b>u</b>	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10						

**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** ☐

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

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

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

**b 33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

**17a 10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐

**b 10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) <b>u</b>	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	669,966	374,148	253,732	296,946	394,042	1,988,834
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	669,966	374,148	253,732	296,946	394,042	1,988,834
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						1,988,834

**Section B. Total Support**

Calendar year (or fiscal year beginning in) <b>u</b>	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6	669,966	374,148	253,732	296,946	394,042	1,988,834
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on			647	7,424	11,666	19,737
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	669,966	374,148	254,379	304,370	405,708	2,008,571
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	99.02 %
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15	<b>16</b>	99.98 %

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

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

- 19a 33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒
- b 33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

## 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).



**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**u Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

u Attach to Form 990.

u Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**Open to Public  
Inspection

Name of the organization

**Americans For Effective Law  
Enforcement, Inc.**

Employer identification number

**36-6140171****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate contributions to (during year) .....		
3 Aggregate grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part II Conservation Easements.**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).	
<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements .....	<b>2a</b>
b Total acreage restricted by conservation easements .....	<b>2b</b>
c Number of conservation easements on a certified historic structure included in (a) .....	<b>2c</b>
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register .....	<b>2d</b>
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year u .....	
4 Number of states where property subject to conservation easement is located u .....	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? <input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year u .....	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year u \$ .....	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenues included in Form 990, Part VIII, line 1 .....	u \$ .....
(ii) Assets included in Form 990, Part X .....	u \$ .....
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:	
a Revenues included in Form 990, Part VIII, line 1 .....	u \$ .....
b Assets included in Form 990, Part X .....	u \$ .....

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

**3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** ☐ Public exhibition **d** ☐ Loan or exchange programs  
**b** ☐ Scholarly research **e** ☐ Other .....

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

**b** If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
<b>c</b> Beginning balance .....	<b>1c</b> .....
<b>d</b> Additions during the year .....	<b>1d</b> .....
<b>e</b> Distributions during the year .....	<b>1e</b> .....
<b>f</b> Ending balance .....	<b>1f</b> .....

**2a** Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐ Yes ☐ No

**Part V Endowment Funds.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance .....					
<b>b</b> Contributions .....					
<b>c</b> Net investment earnings, gains, and losses .....					
<b>d</b> Grants or scholarships .....					
<b>e</b> Other expenditures for facilities and programs .....					
<b>f</b> Administrative expenses .....					
<b>g</b> End of year balance .....					

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment **u** ..... %  
**b** Permanent endowment **u** ..... %  
**c** Temporarily restricted endowment **u** ..... %

The percentages in lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** unrelated organizations .....  
**(ii)** related organizations .....

**b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? .....

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land .....				
<b>b</b> Buildings .....		<b>495,335</b>	<b>165,416</b>	<b>329,919</b>
<b>c</b> Leasehold improvements .....				
<b>d</b> Equipment .....				
<b>e</b> Other .....		<b>175,158</b>	<b>173,092</b>	<b>2,066</b>
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) <b>u</b>				<b>331,985</b>

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) <b>u</b>		

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) <b>u</b>		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) <b>u</b>	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Deferred Income</b>	<b>92,445</b>
(3) <b>Income Tax Payable</b>	<b>1,659</b>
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) <b>u</b>	<b>94,104</b>

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	<b>419,169</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	<b>419,169</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	<b>419,169</b>

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	<b>417,547</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	<b>417,547</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	<b>21,641</b>
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	<b>21,641</b>
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	<b>439,188</b>

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part XII, Line 4b - Expense Amounts Included on Return - Other**

**Book / Tax Depreciation Difference** \$ **21,641**

<b>Part XIII</b>	<b>Supplemental Information</b> (continued)
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DAA

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

u Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2013****Open to Public  
Inspection****Americans For Effective Law  
Enforcement, Inc.**

Employer identification number

**36-6140171****Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**

A copy of Form 990 and 990-T is provided to Wayne Schmidt - Executive Director, who reads through the document before signing. If any questions or concerns are noted, they are discussed with preparer and appropriate changes are made and then re-submitted to Wayne Schmidt for approval.

**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**

For each interest disclosed, the Board will determine whether to: (a) take no action; (b) assure full disclosure to AELE's accountants; (c) ask the person to recuse from participation in related discussions or decisions; or (d) ask the person to resign from his or her position.

AELE's executive director and business manager will monitor proposed or ongoing transactions for conflicts of interest and disclose them to the Board of Directors in order to deal with potential or actual conflicts, whether discovered before or after the transaction occurred.

**Form 990, Part VI, Line 15b - Compensation Process for Officers**

The compensation of the person is reviewed and approved by the Board of Directors, provided that persons with conflict of interest with respect to the compensation arrangement at issue are not involved in this review and approval.

**Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation**

All governing documents, policies and financial statements are available on American for Effective Law Enforcement, Inc.'s website.

Form **990-T****Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0687

**2013**Department of the Treasury  
Internal Revenue Service

For calendar year 2013 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**u** See separate instructions.**u** Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t).**u** Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).Open to Public Inspection for  
501(c)(3) Organizations Only**A** ☐ Check box if  
address changed**B** Exempt under section☒ 501( **C** ) ( **3** )☐ 408(e) ☐ 220(e)☐ 408A ☐ 530(a)☐ 529(a)**C** Book value of all assets  
at end of year**482,655****Print  
or  
Type**Name of organization ( ☐ Check box if name changed and see instructions.)**Americans For Effective Law  
Enforcement, Inc.**

Number, street, and room or suite no. If a P.O. box, see instructions.

**841 W. Touhy Avenue**

City or town, state or province, country, and ZIP or foreign postal code

**Park Ridge****IL 60068-3351****D** Employer identification number  
(Employees' trust, see instructions.)**36-6140171****E** Unrelated business activity codes  
(See instructions.)**531120****F** Group exemption number (See instructions.) **u****G** Check organization type **u** ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust**H** Describe the organization's primary unrelated business activity.**u** **Unrelated debt-financed income****I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ..... **u** ☐ Yes ☒ No  
If "Yes," enter the name and identifying number of the parent corporation.**u****J** The books are in care of **u** **Helen Finkel**Telephone number **u** **847-685-0700****Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances			
<b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>		
<b>4a</b> Capital gain net income (attach Form 8949 and Schedule D)	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from partnerships and S corporations (attach statement)	<b>5</b>		
<b>6</b> Rent income (Schedule C)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>	<b>121,155</b>	<b>108,489</b>
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b>		
<b>11</b> Advertising income (Schedule J)	<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule.)	<b>12</b>		
<b>13</b> <b>Total.</b> Combine lines 3 through 12	<b>13</b>	<b>121,155</b>	<b>108,489</b>
			<b>12,666</b>

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b> Salaries and wages	<b>15</b>	
<b>16</b> Repairs and maintenance	<b>16</b>	
<b>17</b> Bad debts	<b>17</b>	
<b>18</b> Interest (attach schedule)	<b>18</b>	
<b>19</b> Taxes and licenses	<b>19</b>	
<b>20</b> Charitable contributions (See instructions for limitation rules.)	<b>20</b>	
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>	<b>21,641</b>
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>21,641</b>
<b>23</b> Depletion	<b>23</b>	
<b>24</b> Contributions to deferred compensation plans	<b>24</b>	
<b>25</b> Employee benefit programs	<b>25</b>	
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b>	
<b>27</b> Excess readership costs (Schedule J)	<b>27</b>	
<b>28</b> Other deductions (attach schedule)	<b>28</b>	
<b>29</b> <b>Total deductions.</b> Add lines 14 through 28	<b>29</b>	
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	<b>12,666</b>
<b>31</b> Net operating loss deduction (limited to the amount on line 30)	<b>31</b>	
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	<b>32</b>	<b>12,666</b>
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)	<b>33</b>	<b>1,000</b>
<b>34</b> <b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	<b>34</b>	<b>11,666</b>

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> <b>See instructions</b> and:		
<b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____		
<b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) ..... \$ _____ (2) Additional 3% tax (not more than \$100,000) ..... \$ _____		
<b>c</b> Income tax on the amount on line 34 .....	<b>35c</b>	<b>1,750</b>
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....	<b>36</b>	
<b>37 Proxy tax.</b> See instructions .....	<b>37</b>	
<b>38 Alternative minimum tax</b> .....	<b>38</b>	
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies .....	<b>39</b>	<b>1,750</b>

**Part IV Tax and Payments**

<b>40a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	<b>40a</b>		
<b>b</b> Other credits (see instructions) .....	<b>40b</b>		
<b>c</b> General business credit. Attach Form 3800 (see instructions) .....	<b>40c</b>		
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827) .....	<b>40d</b>		
<b>e Total credits.</b> Add lines 40a through 40d .....	<b>40e</b>		
<b>41</b> Subtract line 40e from line 39 .....	<b>41</b>		<b>1,750</b>
<b>42</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (att. sch.) .....	<b>42</b>		
<b>43 Total tax.</b> Add lines 41 and 42 .....	<b>43</b>		<b>1,750</b>
<b>44a</b> Payments: A 2012 overpayment credited to 2013 .....	<b>44a</b>		
<b>b</b> 2013 estimated tax payments .....	<b>44b</b>	<b>1,200</b>	
<b>c</b> Tax deposited with Form 8868 .....	<b>44c</b>	<b>552</b>	
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>44d</b>		
<b>e</b> Backup withholding (see instructions) .....	<b>44e</b>		
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941) .....	<b>44f</b>		
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 _____ <input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ Total <b>u</b> .....	<b>44g</b>		
<b>45 Total payments.</b> Add lines 44a through 44g .....	<b>45</b>		<b>1,752</b>
<b>46</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/> <b>X</b> .....	<b>46</b>		<b>2</b>
<b>47 Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed <b>u</b> .....	<b>47</b>		
<b>48 Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid <b>u</b> .....	<b>48</b>		
<b>49</b> Enter the amount of line 48 you want: Credited to 2014 estimated tax <b>u</b> <b>Refunded u</b> .....	<b>49</b>		

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2013 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here <b>u</b> .....	<b>Yes</b>	<b>No</b>
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. ....		<b>X</b>
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year <b>u</b> \$ .....		

**Schedule A – Cost of Goods Sold.** Enter method of inventory valuation **u**

<b>1</b> Inventory at beginning of year .....	<b>1</b>		<b>6</b> Inventory at end of year .....	<b>6</b>	
<b>2</b> Purchases .....	<b>2</b>		<b>7 Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2 .....	<b>7</b>	
<b>3</b> Cost of labor .....	<b>3</b>		<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? .....	<b>Yes</b>	<b>No</b>
<b>4a</b> Additional sec. 263A costs (attach schedule) .....	<b>4a</b>				
<b>b</b> Other costs (attach schedule) .....	<b>4b</b>				
<b>5 Total.</b> Add lines 1 through 4b .....	<b>5</b>				

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 taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	<b>u</b> _____ <b>u Vice President</b>	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	Signature of officer _____ Date _____ Title _____			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Craig D. Johnson</b>	Preparer's signature <b>Craig D. Johnson</b>	Date <b>05/23/14</b>	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN <b>P00921408</b>
	Firm's name <b>Sullivan and Johnson, Ltd.</b>	Firm's EIN <b>26-3917917</b>	Firm's address <b>1420 Renaissance Dr Ste 205 Park Ridge, IL 60068-1342</b>	Phone no. <b>847-759-6100</b>



**Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1. Description of property**(1) **N/A**

(2)

(3)

(4)

**2. Rent received or accrued**

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)

(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)

**3(a)** Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)

(1)

(2)

(3)

(4)

Total

Total

(b) Total deductions.

Enter here and on page 1,

Part I, line 6, column (B) **u****(c) Total income.** Add totals of columns 2(a) and 2(b). Enter

here and on page 1, Part I, line 6, column (A)

**u****Schedule E – Unrelated Debt-Financed Income** (see instructions)**1. Description of debt-financed property****2. Gross income from or allocable to debt-financed property****3. Deductions directly connected with or allocable to debt-financed property****Stmt 1****Stmt 2**

(a) Straight line depreciation (attach schedule)

(b) Other deductions (attach schedule)

(1) **Spectrum LLC****121,155****21,641****86,848**

(2)

(3)

(4)

**4.** Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)**5.** Average adjusted basis of or allocable to debt-financed property (attach schedule)**6.** Column 4 divided by column 5**7.** Gross income reportable (column 2 x column 6)**8.** Allocable deductions (column 6 x total of columns 3(a) and 3(b))(1) **2,086,030****1,560,778****100.00 %****121,155****108,489**

(2)

(3)

(4)

**See Statement 3 See Statement 4**

Enter here and on page 1, Part I, line 7, column (A).

Enter here and on page 1, Part I, line 7, column (B).

**Totals****u****121,155****108,489****Total dividends-received deductions** included in column 8**u****Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)**1. Name of controlled organization****2. Employer identification number****Exempt Controlled Organizations****3.** Net unrelated income (loss) (see instructions)**4.** Total of specified payments made**5.** Part of column 4 that is included in the controlling organization's gross inc.**6.** Deductions directly connected with income in column 5(1) **N/A**

(2)

(3)

(4)

**Nonexempt Controlled Organizations****7. Taxable income****8.** Net unrelated income (loss) (see instructions)**9.** Total of specified payments made**10.** Part of column 9 that is included in the controlling organization's gross income**11.** Deductions directly connected with income in column 10

(1)

(2)

(3)

(4)

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).

Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

**Totals****u**

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col.4)
(1) <b>N/A</b>				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
<b>Totals</b> .....		<b>u</b>		

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1) <b>N/A</b>						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.
<b>Totals</b> .....		<b>u</b>				

**Schedule J – Advertising Income** (see instructions)

<b>Part I Income From Periodicals Reported on a Consolidated Basis</b>						
1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) <b>N/A</b>						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b> .....						

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) <b>N/A</b>						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>						
		Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).			Enter here and on page 1, Part II, line 27.
<b>Totals, Part II (lines 1-5)</b> .....		<b>u</b>				

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1) <b>N/A</b>		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b> .....		<b>u</b>	

Form **2220****Underpayment of Estimated Tax by Corporations**

OMB No. 1545-0142

Department of the Treasury  
Internal Revenue Service**u** Attach to the corporation's tax return.**u** Information about Form 2220 and its separate instructions is at [www.irs.gov/form2220](http://www.irs.gov/form2220).**2013**Name **Americans For Effective Law  
Enforcement, Inc.**Employer identification number  
**36-6140171**

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

**Part I Required Annual Payment**

<b>1</b> Total tax (see instructions) .....	<b>1</b>	<b>1,750</b>
<b>2a</b> Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 .....	<b>2a</b>	
<b>b</b> Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method .....	<b>2b</b>	
<b>c</b> Credit for federal tax paid on fuels (see instructions) .....	<b>2c</b>	
<b>d Total.</b> Add lines 2a through 2c .....	<b>2d</b>	
<b>3</b> Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty .....	<b>3</b>	<b>1,750</b>
<b>4</b> Enter the tax shown on the corporation's 2012 income tax return (see instructions). Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 .....	<b>4</b>	<b>1,114</b>
<b>5 Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 .....	<b>5</b>	<b>1,114</b>

**Part II Reasons for Filing—Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty (see instructions).**

- 6** ☐ The corporation is using the adjusted seasonal installment method.
- 7** ☐ The corporation is using the annualized income installment method.
- 8** ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

**Part III Figuring the Underpayment**

	(a)	(b)	(c)	(d)
<b>9</b> Installment due dates. Enter in column (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year .....	<b>9</b> 04/15/13	06/15/13	09/15/13	12/15/13
<b>10</b> Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 5 above in each column .....	<b>10</b> 279	279	279	277
<b>11</b> Estimated tax paid or credited for each period (see instructions). For column (a) only, enter the amount from line 11 on line 15 .. Complete lines 12 through 18 of one column before going to the next column.	<b>11</b>	300	300	300
<b>12</b> Enter amount, if any, from line 18 of the preceding column .....	<b>12</b>			
<b>13</b> Add lines 11 and 12 .....	<b>13</b>	300	300	300
<b>14</b> Add amounts on lines 16 and 17 of the preceding column .....	<b>14</b>	279	258	237
<b>15</b> Subtract line 14 from line 13. If zero or less, enter -0- .....	<b>15</b> 0	21	42	63
<b>16</b> If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....	<b>16</b>	0	0	
<b>17</b> Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 .....	<b>17</b> 279	258	237	214
<b>18</b> Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column .....	<b>18</b>			

Go to **Part IV** on page 2 to figure the penalty. Do not go to **Part IV** if there are no entries on line 17—no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Form **2220** (2013)

**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see instructions). <b>(Form 990-PF and Form 990-T filers: Use 5th month instead of 3rd month.)</b>	<b>19</b>	<b>See Worksheet</b>		
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19 .....	<b>20</b>			
<b>21</b> Number of days on line 20 after 4/15/2013 and before 7/1/2013 .....	<b>21</b>			
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365}$ x 3% .....	<b>22</b>	\$	\$	\$
<b>23</b> Number of days on line 20 after 6/30/2013 and before 10/1/2013 .....	<b>23</b>			
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365}$ x 3% .....	<b>24</b>	\$	\$	\$
<b>25</b> Number of days on line 20 after 9/30/2013 and before 1/1/2014 .....	<b>25</b>			
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365}$ x 3% .....	<b>26</b>	\$	\$	\$
<b>27</b> Number of days on line 20 after 12/31/2013 and before 4/1/2014 .....	<b>27</b>			
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365}$ x 3% .....	<b>28</b>	\$	\$	\$
<b>29</b> Number of days on line 20 after 3/31/2014 and before 7/1/2014 .....	<b>29</b>			
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365}$ x *% .....	<b>30</b>	\$	\$	\$
<b>31</b> Number of days on line 20 after 6/30/2014 and before 10/1/2014 .....	<b>31</b>			
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365}$ x *% .....	<b>32</b>	\$	\$	\$
<b>33</b> Number of days on line 20 after 9/30/2014 and before 1/1/2015 .....	<b>33</b>			
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365}$ x *% .....	<b>34</b>	\$	\$	\$
<b>35</b> Number of days on line 20 after 12/31/2014 and before 2/16/2015 .....	<b>35</b>			
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{365}$ x *% .....	<b>36</b>	\$	\$	\$
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 .....	<b>37</b>	\$	\$	\$
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 33; or the comparable line for other income tax returns .....	<b>38</b>	\$		<b>2</b>

\*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 1-800-829-4933 to get interest rate information.

Form <b>2220</b>		<b>Form 2220 Worksheet</b>				<b>2013</b>
		For calendar year 2013, or tax year beginning _____, and ending _____				
Name <b>Americans For Effective Law Enforcement, Inc.</b>					Employer Identification Number <b>36-6140171</b>	
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		
Due date of estimated payment	<u><b>04/15/13</b></u>	<u><b>06/15/13</b></u>	<u><b>09/15/13</b></u>	<u><b>12/15/13</b></u>		
Amount of underpayment	<u><b>279</b></u>	<u><b>258</b></u>	<u><b>237</b></u>	<u><b>214</b></u>		
Prior year overpayment applied _____						
	1st Payment	2nd Payment	3rd Payment	4th Payment	5th Payment	
Date of payment	<u><b>05/23/13</b></u>	<u><b>07/15/13</b></u>	<u><b>09/16/13</b></u>	<u><b>12/16/13</b></u>	_____	
Amount of payment	<u><b>300</b></u>	<u><b>300</b></u>	<u><b>300</b></u>	<u><b>300</b></u>	_____	

Qtr	From	To	Underpayment	#Days	Rate	Penalty
1	4/15/13	5/23/13	279	38	3.00	1
2	6/15/13	7/15/13	258	30	3.00	1
3	9/15/13	9/16/13	237	1	3.00	0
4	12/15/13	12/16/13	214	1	3.00	0
Total Penalty						2
						=====

Form **4562**

# Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

**2013**Attachment  
Sequence No. **179**Department of the Treasury  
Internal Revenue Service (99)**u** See separate instructions.**u** Attach to your tax return.

Name(s) shown on return

**Americans For Effective Law  
Enforcement, Inc.**

Identifying number

**36-6140171**

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.

<b>1</b>	Maximum amount (see instructions)	<b>1</b>	<b>500,000</b>
<b>2</b>	Total cost of section 179 property placed in service (see instructions)	<b>2</b>	
<b>3</b>	Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	<b>2,000,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	
<b>5</b>	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property. Enter the amount from line 29	<b>7</b>	
<b>8</b>	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	<b>11</b>	
<b>12</b>	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	<b>13</b>	

**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.)**

<b>14</b>	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	<b>14</b>	
<b>15</b>	Property subject to section 168(f)(1) election	<b>15</b>	
<b>16</b>	Other depreciation (including ACRS)	<b>16</b>	<b>14,125</b>

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

<b>17</b>	MACRS deductions for assets placed in service in tax years beginning before 2013	<b>17</b>	<b>0</b>
<b>18</b>	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <b>u</b>		

**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
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
<b>i</b> 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**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

<b>21</b>	Listed property. Enter amount from line 28	<b>21</b>	
<b>22</b>	<b>Total.</b> 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	<b>22</b>	<b>14,125</b>
<b>23</b>	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**Form **4562** (2013)

DAA

**There are no amounts for Page 2**

**Federal Statements****Statement 1 - Form 990-T, Schedule E, Column 3a - Straight Line Depreciation**

Description	Deduction
Spectrum LLC	
	21,641
Total	21,641

**Statement 2 - Form 990-T, Schedule E, Column 3b - Other Deductions**

Description	Deduction
Spectrum LLC	
See Attached	86,848
Total	86,848

**Statement 3 - Form 990-T, Schedule E, Column 4 - Average Acquisition Debt**

Description	Deduction
Spectrum LLC	
Sum of Debt Outstanding at First of Each Month	25,032,360
Divided by Total Number of Months Property Held	12
Average Acquisition Debt	2,086,030

**Statement 4 - Form 990-T, Schedule E, Column 5 - Average Adjusted Basis**

Description	Deduction
Spectrum LLC	
Adjusted Basis on First Day Property Was Held	1,598,146
Adjusted Basis on Last Day Property Was Held	1,523,409
	3,121,555
Divided by 2	2
Average Adjusted Basis	1,560,778

36-6140171

**Federal Asset Report**

FYE: 12/31/2013

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
<b>Prior MACRS:</b>												
2	Capital Leases	1/01/99	58,384				58,384	5	HY	200DB	58,384	0
5	Laptop	7/28/99	4,334				4,334	3	HY	200DB	4,334	0
6	LCD Projector	8/31/99	2,995				2,995	5	HY	200DB	2,995	0
7	Computer	12/21/99	1,550				1,550	3	HY	200DB	1,550	0
8	7-Year	1/01/00	30,893				30,893	7	HY	200DB	30,893	0
10	Software	9/15/00	8,989				8,989	3	HY	200DB	8,989	0
11	Furniture & Equipment	1/01/01	6,759				6,759	3	HY	200DB	6,759	0
12	Various Equipment	1/01/01	13,151				13,151	5	HY	200DB	13,151	0
13	Equipment	3/31/04	1,258				1,258	3	HY	200DB	1,258	0
14	Equipment	12/01/04	2,754				2,754	3	HY	200DB	2,754	0
15	Equipment	8/11/05	659				659	3	HY	200DB	659	0
16	Equipment	6/29/05	340				340	3	HY	200DB	340	0
17	Equipment	9/29/05	1,167				1,167	3	HY	200DB	1,167	0
18	Equipment	6/15/05	2,519				2,519	3	HY	200DB	2,519	0
			<u>135,752</u>				<u>135,752</u>				<u>135,752</u>	<u>0</u>
<b>Other Depreciation:</b>												
19	Building	8/14/00	495,335				495,335	40	MO	S/L	153,032	12,384
20	Improvements Vents	1/01/02	1,441				1,441	7	MO	S/L	1,441	0
21	Improvements	1/01/00	34,820				34,820	20	MO	S/L	31,013	1,741
22	5-Year - Improvements	1/01/00	3,145				3,145	5	MO	S/L	3,145	0
	<b>Total Other Depreciation</b>		<u>534,741</u>				<u>534,741</u>				<u>188,631</u>	<u>14,125</u>
	<b>Total ACRS and Other Depreciation</b>		<u>534,741</u>				<u>534,741</u>				<u>188,631</u>	<u>14,125</u>
	<b>Grand Totals</b>		670,493				670,493				324,383	14,125
	<b>Less: Dispositions and Transfers</b>		0				0				0	0
	<b>Less: Start-up/Org Expense</b>		0				0				0	0
	<b>Net Grand Totals</b>		<u>670,493</u>				<u>670,493</u>				<u>324,383</u>	<u>14,125</u>



36-6140171

**IL Asset Report**

FYE: 12/31/2013

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Basis for Depr	IL Prior	IL Current	Federal Current	Difference Fed - IL
<b>Prior MACRS:</b>								
2	Capital Leases	1/01/99	58,384	58,384	58,384	0	0	0
5	Laptop	7/28/99	4,334	4,334	4,334	0	0	0
6	LCD Projector	8/31/99	2,995	2,995	2,995	0	0	0
7	Computer	12/21/99	1,550	1,550	1,550	0	0	0
8	7-Year	1/01/00	30,893	30,893	30,893	0	0	0
10	Software	9/15/00	8,989	8,989	8,989	0	0	0
11	Furniture & Equipment	1/01/01	6,759	6,759	6,759	0	0	0
12	Various Equipment	1/01/01	13,151	13,151	13,151	0	0	0
13	Equipment	3/31/04	1,258	1,258	1,258	0	0	0
14	Equipment	12/01/04	2,754	2,754	2,754	0	0	0
15	Equipment	8/11/05	659	659	659	0	0	0
16	Equipment	6/29/05	340	340	340	0	0	0
17	Equipment	9/29/05	1,167	1,167	1,167	0	0	0
18	Equipment	6/15/05	2,519	2,519	2,519	0	0	0
			<u>135,752</u>	<u>135,752</u>	<u>135,752</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Depreciation:</b>								
19	Building	8/14/00	495,335	495,335	153,032	12,384	12,384	0
20	Improvements Vents	1/01/02	1,441	1,441	1,441	0	0	0
21	Improvements	1/01/00	34,820	34,820	31,013	1,741	1,741	0
22	5-Year - Improvements	1/01/00	3,145	3,145	3,145	0	0	0
	<b>Total Other Depreciation</b>		<u>534,741</u>	<u>534,741</u>	<u>188,631</u>	<u>14,125</u>	<u>14,125</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>534,741</u>	<u>534,741</u>	<u>188,631</u>	<u>14,125</u>	<u>14,125</u>	<u>0</u>
	<b>Grand Totals</b>		670,493	670,493	324,383	14,125	14,125	0
	<b>Less: Dispositions</b>		0	0	0	0	0	0
	<b>Less: Start-up/Org Expense</b>		0	0	0	0	0	0
	<b>Net Grand Totals</b>		<u>670,493</u>	<u>670,493</u>	<u>324,383</u>	<u>14,125</u>	<u>14,125</u>	<u>0</u>

36-6140171

**AMT Asset Report**

FYE: 12/31/2013

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Prior MACRS:</b>										
2	Capital Leases	1/01/99	58,384				58,384	5 HY 200DB	58,384	0
5	Laptop	7/28/99	4,334				4,334	3 HY 200DB	4,334	0
6	LCD Projector	8/31/99	2,995				2,995	5 HY 200DB	2,995	0
7	Computer	12/21/99	1,550				1,550	3 HY 200DB	1,550	0
8	7-Year	1/01/00	30,893				30,893	7 HY 200DB	30,893	0
10	Software	9/15/00	8,989				8,989	3 HY 200DB	8,989	0
11	Furniture & Equipment	1/01/01	6,759				6,759	3 HY 200DB	6,759	0
12	Various Equipment	1/01/01	13,151				13,151	5 HY 200DB	13,151	0
13	Equipment	3/31/04	1,258				1,258	3 HY 200DB	1,258	0
14	Equipment	12/01/04	2,754				2,754	3 HY 200DB	2,754	0
15	Equipment	8/11/05	659				659	3 HY 200DB	659	0
16	Equipment	6/29/05	340				340	3 HY 200DB	340	0
17	Equipment	9/29/05	1,167				1,167	3 HY 200DB	1,167	0
18	Equipment	6/15/05	2,519				2,519	3 HY 200DB	2,519	0
			<u>135,752</u>				<u>135,752</u>		<u>135,752</u>	<u>0</u>
<b>Other Depreciation:</b>										
19	Building	8/14/00	495,335				495,335	40 MO S/L	153,032	12,384
20	Improvements Vents	1/01/02	1,441				1,441	7 MO S/L	1,441	0
21	Improvements	1/01/00	34,820				34,820	20 MO S/L	31,013	1,741
22	5-Year - Improvements	1/01/00	3,145				3,145	5 MO S/L	3,145	0
	<b>Total Other Depreciation</b>		<u>534,741</u>				<u>534,741</u>		<u>188,631</u>	<u>14,125</u>
	<b>Total ACRS and Other Depreciation</b>		<u>534,741</u>				<u>534,741</u>		<u>188,631</u>	<u>14,125</u>
	<b>Grand Totals</b>		670,493				670,493		324,383	14,125
	<b>Less: Dispositions and Transfers</b>		<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
	<b>Net Grand Totals</b>		<u>670,493</u>				<u>670,493</u>		<u>324,383</u>	<u>14,125</u>

36-6140171

**Depreciation Adjustment Report**

FYE: 12/31/2013

**All Business Activities**

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<b><u>MACRS Adjustments:</u></b>						
Page 1	1	2	Capital Leases	0	0	0
Page 1	1	5	Laptop	0	0	0
Page 1	1	6	LCD Projector	0	0	0
Page 1	1	7	Computer	0	0	0
Page 1	1	8	7-Year	0	0	0
Page 1	1	10	Software	0	0	0
Page 1	1	11	Furniture & Equipment	0	0	0
Page 1	1	12	Various Equipment	0	0	0
Page 1	1	13	Equipment	0	0	0
Page 1	1	14	Equipment	0	0	0
Page 1	1	15	Equipment	0	0	0
Page 1	1	16	Equipment	0	0	0
Page 1	1	17	Equipment	0	0	0
Page 1	1	18	Equipment	0	0	0
				<u>0</u>	<u>0</u>	<u>0</u>
				<u>0</u>	<u>0</u>	<u>0</u>

36-6140171

**Future Depreciation Report****FYE: 12/31/14**

FYE: 12/31/2013

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Tax	AMT
<b><u>Prior MACRS:</u></b>					
2	Capital Leases	1/01/99	58,384	0	0
5	Laptop	7/28/99	4,334	0	0
6	LCD Projector	8/31/99	2,995	0	0
7	Computer	12/21/99	1,550	0	0
8	7-Year	1/01/00	30,893	0	0
10	Software	9/15/00	8,989	0	0
11	Furniture & Equipment	1/01/01	6,759	0	0
12	Various Equipment	1/01/01	13,151	0	0
13	Equipment	3/31/04	1,258	0	0
14	Equipment	12/01/04	2,754	0	0
15	Equipment	8/11/05	659	0	0
16	Equipment	6/29/05	340	0	0
17	Equipment	9/29/05	1,167	0	0
18	Equipment	6/15/05	2,519	0	0
			<u>135,752</u>	<u>0</u>	<u>0</u>
<b><u>Other Depreciation:</u></b>					
19	Building	8/14/00	495,335	12,383	12,383
20	Improvements Vents	1/01/02	1,441	0	0
21	Improvements	1/01/00	34,820	1,741	1,741
22	5-Year - Improvements	1/01/00	3,145	0	0
	<b>Total Other Depreciation</b>		<u>534,741</u>	<u>14,124</u>	<u>14,124</u>
	<b>Total ACRS and Other Depreciation</b>		<u>534,741</u>	<u>14,124</u>	<u>14,124</u>
	<b>Grand Totals</b>		<u>670,493</u>	<u>14,124</u>	<u>14,124</u>

36-6140171

**IL Future Depreciation Report****FYE: 12/31/14**

FYE: 12/31/2013

**Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>IL</u>
<b><u>Prior MACRS:</u></b>				
2	Capital Leases	1/01/99	58,384	0
5	Laptop	7/28/99	4,334	0
6	LCD Projector	8/31/99	2,995	0
7	Computer	12/21/99	1,550	0
8	7-Year	1/01/00	30,893	0
10	Software	9/15/00	8,989	0
11	Furniture & Equipment	1/01/01	6,759	0
12	Various Equipment	1/01/01	13,151	0
13	Equipment	3/31/04	1,258	0
14	Equipment	12/01/04	2,754	0
15	Equipment	8/11/05	659	0
16	Equipment	6/29/05	340	0
17	Equipment	9/29/05	1,167	0
18	Equipment	6/15/05	2,519	0
			<u>135,752</u>	<u>0</u>
<b><u>Other Depreciation:</u></b>				
19	Building	8/14/00	495,335	12,383
20	Improvements Vents	1/01/02	1,441	0
21	Improvements	1/01/00	34,820	1,741
22	5-Year - Improvements	1/01/00	3,145	0
	<b>Total Other Depreciation</b>		<u>534,741</u>	<u>14,124</u>
	<b>Total ACRS and Other Depreciation</b>		<u>534,741</u>	<u>14,124</u>
	<b>Grand Totals</b>		<u>670,493</u>	<u>14,124</u>

**Americans For Effective Law  
Enforcement, Inc.**

36-6140171 Form 990-T Estimates

Form **990-W**

(Worksheet)

Department of the Treasury  
Internal Revenue Service

**Estimated Tax on Unrelated Business Taxable  
Income for Tax-Exempt Organizations**

(and on Investment Income for Private Foundations)

(Keep for your records. Do not send to the Internal Revenue Service.)

OMB No. 1545-0976

**2014**

1	Unrelated business taxable income expected in the tax year .....	1	11,666
2	Tax on the amount on line 1. See instructions for tax computation .....	2	1,750
3	Alternative minimum tax (see instructions) .....	3	
4	Total. Add lines 2 and 3 .....	4	1,750
5	Estimated tax credits (see instructions) .....	5	
6	Subtract line 5 from line 4 .....	6	1,750
7	Other taxes (see instructions) .....	7	
8	Total. Add lines 6 and 7 .....	8	1,750
9	Credit for federal tax paid on fuels (see instructions) .....	9	
10a	Subtract line 9 from line 8. <b>Note.</b> If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions .....	10a	1,750
b	Enter the tax shown on the 2013 return (see instructions). <b>Caution.</b> If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c .....	10b	1,750
c	<b>2014 Estimated Tax.</b> Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c .....	10c	1,750

		(a)	(b)	(c)	(d)	
11	<b>Installment due dates</b> (see instructions) .....	11	04/15/14	06/16/14	09/15/14	12/15/14
12	<b>Required installments.</b> Enter 25% of line 10c in columns (a) through (d) unless the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization" (see instructions) .....	12		875	450	450
13	<b>2013 Overpayment</b> (see instructions) .....	13				
14	<b>Payment due.</b> (Subtract line 13 from line 12.) .....	14		875	450	450

For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2014)

Form <b>990</b>		<b>Two Year Comparison Report</b>		<b>2012 &amp; 2013</b>	
Name		For calendar year 2013, or tax year beginning		, ending	
<b>Americans For Effective Law Enforcement, Inc.</b>				Taxpayer Identification Number <b>36-6140171</b>	
			2012	2013	Differences
<b>R e v e n u e</b>	1. Contributions, gifts, grants	1.			
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.			
	4. Program service revenue	4.	286,599	371,663	85,064
	5. Investment income	5.	4,121	2,838	-1,283
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.	17,441	12,461	-4,980
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.	14,650	32,207	17,557
	12. <b>Total revenue.</b> Add lines 1 through 11	12.	322,811	419,169	96,358
<b>E x p e n s e s</b>	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.	30,000	30,000	
	16. Salaries, other compensation, and employee benefits	16.	55,346	65,022	9,676
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.			
	19. Occupancy, rent, utilities, and maintenance	19.	12,240	9,625	-2,615
	20. Depreciation and Depletion	20.	14,124	14,125	1
	21. Other expenses	21.	275,462	320,416	44,954
	22. <b>Total expenses.</b> Add lines 13 through 21	22.	387,172	439,188	52,016
	23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12	23.	-64,361	-20,019	44,342
<b>O t h e r  I n f o r m a t i o n</b>	24. Total exempt revenue	24.	322,811	419,169	96,358
	25. Total unrelated revenue	25.	8,424	12,666	4,242
	26. Total excludable revenue	26.		406,503	406,503
	27. Total assets	27.	441,756	482,655	40,899
	28. Total liabilities	28.	126,769	187,687	60,918
	29. Retained earnings	29.	314,987	294,968	-20,019
	30. Number of voting members of governing body	30.	10	11	
	31. Number of independent voting members of governing body	31.	10	10	
32. Number of employees	32.	3	3		
33. Number of volunteers	33.	0	0		

Form <b>990T</b>		<b>Two Year Comparison Report</b>		<b>2012 &amp; 2013</b>	
Name <b>Americans For Effective Law Enforcement, Inc.</b>		For calendar year 2013, or tax year beginning _____, ending _____ Taxpayer Identification Number <b>36-6140171</b>			
		2012	2013	Differences	
<b>Revenue</b>	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.		12,666	12,666
	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.			
<b>11. Total trade or business income.</b> Combine lines 1 through 10		11.		12,666	12,666
<b>Expenses</b>	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.				
<b>23. Total deductions.</b> Add lines 12 through 22		23.			
<b>24. Taxable income before NOL.</b> Subtract line 23 from 11		24.		12,666	12,666
25. Net operating loss deduction	25.				
26. Specific deduction	26.	1,000	1,000		
<b>27. Unrelated business taxable income.</b>		27.	-1,000	11,666	12,666
<b>Tax &amp; Credits</b>	28. Income tax (corporate or trust)	28.	1,114	1,750	636
	29. Proxy tax	29.			
	30. Alternative minimum tax	30.			
	<b>31. Total taxes</b>	31.	1,114	1,750	636
	32. Other credits	32.			
	33. General business credit	33.			
	34. Credit for prior year minimum tax	34.			
	<b>35. Total credits</b>	35.			
	<b>36. Net tax after credits</b>	36.	1,114	1,750	636
	37. Recapture taxes	37.			
<b>38. Total Taxes</b>		38.	1,114	1,750	636
<b>Due/Refund</b>	39. Prior year overpayment and estimated tax payments	39.	767	1,200	433
	40. Payment made with extension	40.		552	552
	41. Backup withholding and foreign withholding	41.			
	42. Other payments	42.			
	<b>43. Total payments</b>	43.	767	1,752	985
	<b>44. Balance due/(Overpayment)</b>	44.	347	-2	-349
	45. Overpayment applied to next year	45.			
	46. Penalties	46.		2	2
	<b>47. Total due/(Refund)</b>	47.	347		-347



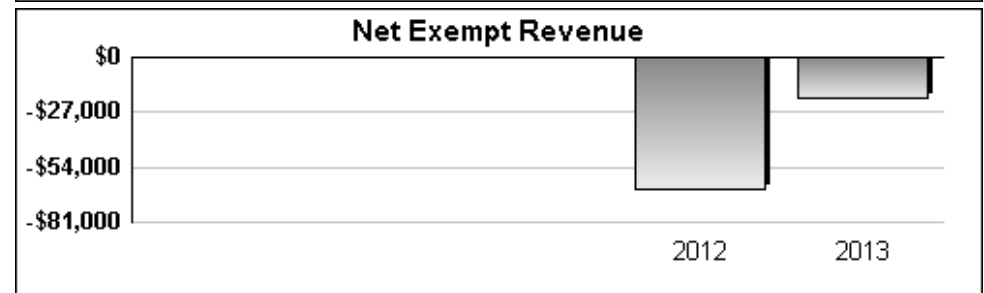
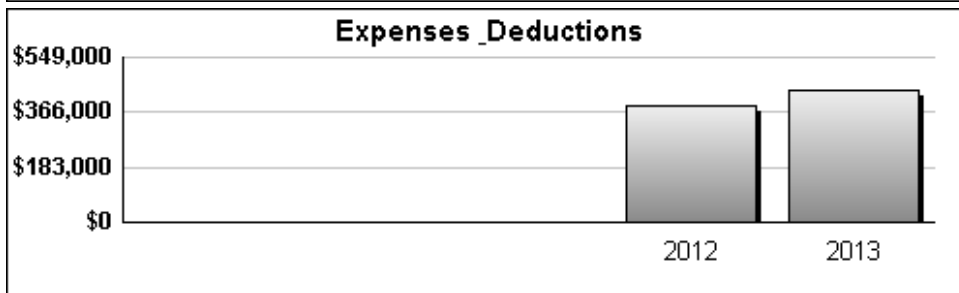
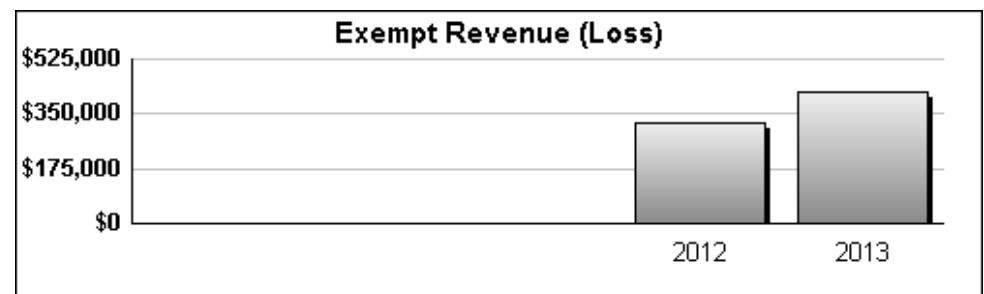
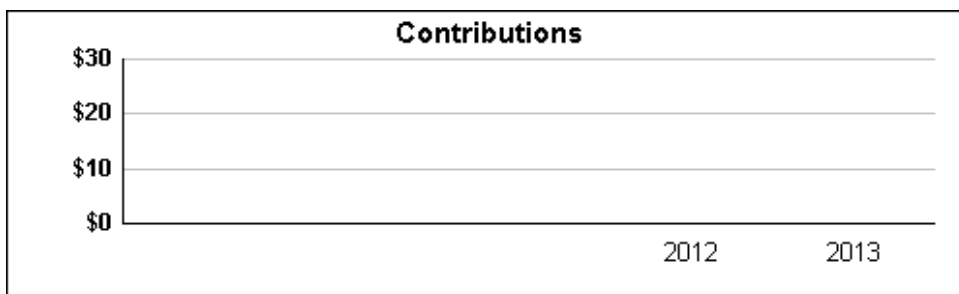
Form <b>990</b>	<b>Tax Return History</b>	<b>2013</b>
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Name <b>Americans For Effective Law Enforcement, Inc.</b>	Employer Identification Number <b>36-6140171</b>
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	2009	2010	2011	2012	2013	2014
Contributions, gifts, grants .....						
Membership dues .....						
Program service revenue .....				286,599	371,663	
Capital gain or loss .....				17,441	12,461	
Investment income .....				4,121	2,838	
Fundraising revenue (income/loss) .....						
Gaming revenue (income/loss) .....						
Other revenue .....				14,650	32,207	
<b>Total revenue</b> .....				322,811	419,169	
Grants and similar amounts paid .....						
Benefits paid to or for members .....						
Compensation of officers, etc. ....				30,000	30,000	
Other compensation .....				55,346	65,022	
Professional fees .....						
Occupancy costs .....				12,240	9,625	
Depreciation and depletion .....				14,124	14,125	
Other expenses .....				275,462	320,416	
<b>Total expenses</b> .....				387,172	439,188	
<b>Excess or (Deficit)</b> .....				-64,361	-20,019	
Total exempt revenue .....				322,811	419,169	
Total unrelated revenue .....				8,424	12,666	
Total excludable revenue .....					406,503	
Total Assets .....				441,756	482,655	
Total Liabilities .....				126,769	187,687	
Net Fund Balances .....				314,987	294,968	

Form <b>990T</b>	<b>Tax Return History</b>	<b>2013</b>
Name <b>Americans For Effective Law Enforcement, Inc.</b>		Employer Identification Number <b>36-6140171</b>

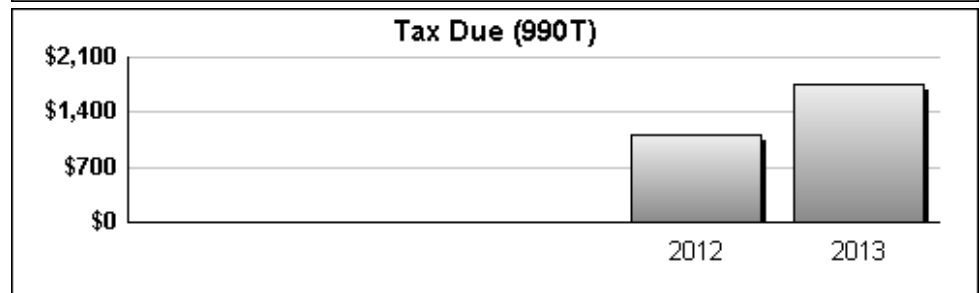
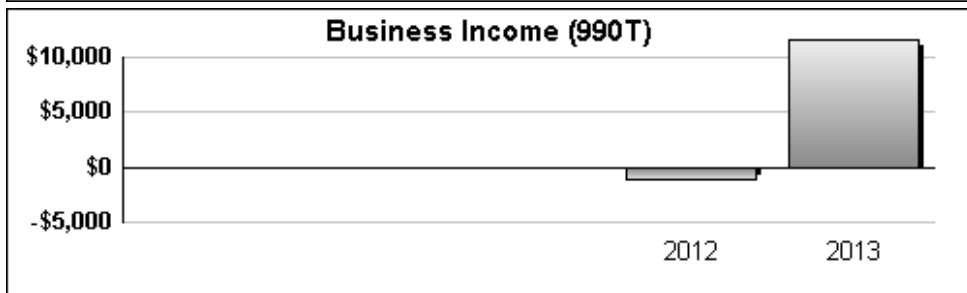
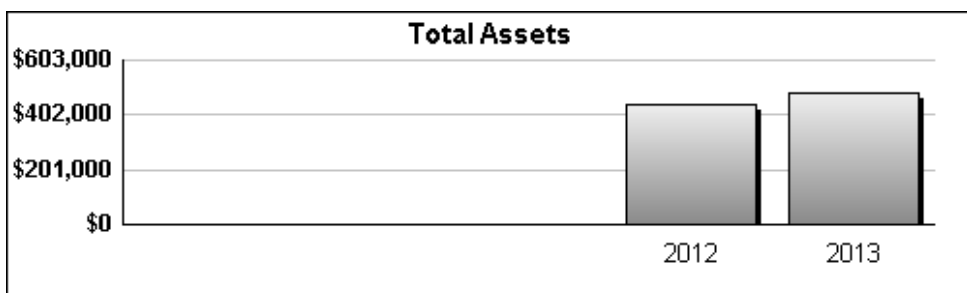
	2009	2010	2011	2012	2013	2014
Business activity profit/loss .....						
Capital gains/losses .....						
Partner and S Corp gain/loss .....						
Rental income* .....						
Debt-financed income* .....					12,666	
Controlled organizations income/interest* .....						
Investment income, specific organizations* .....						
Exploited exempt activity income* .....						
Other income .....						
<b>Total trade or business income.</b> .....					12,666	
Compensation of officers, ect. ....						
Other salaries and wages .....						
Repairs and maintenance .....						
Bad debts .....						
Interest .....						
Taxes and licenses .....						
Charitable contributions .....						
Depreciation and Depletion .....						
Deferred compensation plans .....						
Employee benefit programs .....						



Form <b>990T</b>	<b>Tax Return History</b>	<b>2013</b>
Name <b>Americans For Effective Law Enforcement, Inc.</b>		Employer Identification Number <b>36-6140171</b>

	2009	2010	2011	2012	2013	2014
Other deductions .....						
Net operating loss deduction .....						
Specific deduction .....				1,000	1,000	
Income after expense and deductions .....				-1,000	11,666	
Income tax (corporate or trust) .....				1,114	1,750	
Other taxes .....						
<b>Total taxes</b> .....				1,114	1,750	
General business credit .....						
Other credits .....						
<b>Net tax after credits</b> .....				1,114	1,750	
Estimated tax payments .....				767	1,200	
Other payments .....					1,104	
<b>Balance due/Overpayment</b> .....				347	-554	

\* Income shown net of expenses



**Federal Statements****Taxable Dividends from Securities**

<u>Description</u>		<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
Investment income		\$ 2,838					
Total		\$ 2,838					

## Federal Statements

### Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Taxes	\$ 4,679	\$	\$ 4,679	\$
Building Maintenance	2,948	2,358	590	
Investment Management Fee	2,493		2,493	
Total	<u>\$ 10,120</u>	<u>\$ 2,358</u>	<u>\$ 7,762</u>	<u>\$ 0</u>

## Federal Statements

### Schedule A, Part III, Line 2(e)

Description	Amount
Workshops	\$ 371,663
Investment income	2,838
Unrealized Gain (Loss)	19,541
Total	<u>\$ 394,042</u>

### Schedule A, Part III, Line 11

Description	Amount
Spectrum LLC	\$ 12,666
Less: Deductions	<u>-1,000</u>
Total	<u>\$ 11,666</u>