

**Short Form**

**Return of Organization Exempt From Income Tax**

**2013**

**Open to Public Inspection**

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

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

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

Department of the Treasury  
Internal Revenue Service

**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  
 Shelburne Falls Trolley Museum, Inc.  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
 14 Depot Street, P.O. Box 272  
 City or town State ZIP code  
 Shelburne Falls MA 01370  
 Foreign country name Foreign province/state/county Foreign postal code

**D** Employer identification number  
 04-3133373

**E** Telephone number  
 (413) 625-9443

**F** Group Exemption Number ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

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

**I** Website: ▶ [www.sftm.org](http://www.sftm.org)

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

**K** Form of organization:  Corporation  Trust  Association  Other \_\_\_\_\_

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ 68,192

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .																										24,403	
	2	Program service revenue including government fees and contracts . . . . .																										8,983	
	3	Membership dues and assessments . . . . .																										6,928	
	4	Investment income . . . . .																										15	
	5a	Gross amount from sale of assets other than inventory . . . . .																											
	5b	Less: cost or other basis and sales expenses . . . . .																											
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .																										0	
	6	Gaming and fundraising events																											
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .																										1,917	
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .																											
6c	Less: direct expenses from gaming and fundraising events . . . . .																										1,020		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .																										897		
7a	Gross sales of inventory, less returns and allowances . . . . .																										5,466		
7b	Less: cost of goods sold . . . . .																										3,321		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .																										2,145		
8	Other revenue (describe in Schedule O) . . . . .																										20,480		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶																										63,851		
Expenses	10	Grants and similar amounts paid (list in Schedule O) . . . . .																											
	11	Benefits paid to or for members . . . . .																											
	12	Salaries, other compensation, and employee benefits . . . . .																											
	13	Professional fees and other payments to independent contractors . . . . .																											
	14	Occupancy, rent, utilities, and maintenance . . . . .																										5,768	
	15	Printing, publications, postage, and shipping . . . . .																										1,566	
	16	Other expenses (describe in Schedule O) . . . . .																										31,566	
17	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶																										38,900		
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .																										24,951	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .																										397,484	
	20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .																											
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20 . . . . . ▶																										422,435	

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

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

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments	38,414	<b>22</b> 58,751
<b>23</b> Land and buildings	197,792	<b>23</b> 193,076
<b>24</b> Other assets (describe in Schedule O)	220,591	<b>24</b> 220,337
<b>25</b> Total assets	456,797	<b>25</b> 472,164
<b>26</b> Total liabilities (describe in Schedule O)	59,313	<b>26</b> 49,729
<b>27</b> Net assets or fund balances (line 27 of column (B) must agree with line 21)	397,484	<b>27</b> 422,435

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

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

What is the organization's primary exempt purpose? Preserving railroad/trolley history  
 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

<b>28</b> Preserved SF&C combination passenger-baggage car for exhibition to the public. Maintained museum and artifacts. Over 2800 passengers/visitors, 135 members (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	11,081
<b>29</b> _____ (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	
<b>30</b> _____ (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (describe in Schedule O) _____ (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32</b> Total program service expenses. (add lines 28a through 31a)	<b>32</b>	11,081

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

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
David C. Bartlett Clerk	Hr/WK 10.00			
Robert G. (Sam) Bartlett President	Hr/WK 1.00			
Gerald Besser Director	Hr/WK 1.00			
Alden Dreyer Director	Hr/WK 1.00			
David Dye Vice President	Hr/WK 5.00			
David Goff Director	Hr/WK 1.00			
Betsy Wholey Osell Treasurer	Hr/WK 10.00			
Reba-Jean Shaw-Pichette Director	Hr/WK 1.00			
James Wholey Director	Hr/WK 1.00			
Anthony Jewell Director	Hr/WK 1.00			
William Kaiser Director	Hr/WK 1.00			
	Hr/WK			

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

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name.
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities...
35 b If "Yes," to line 35a, has the organization filed a Form 990-T for the year?
35 c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions.
37 b Did the organization file Form 1120-POL for this year?
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38 b If "Yes," complete Schedule L, Part II and enter the total amount involved.
39 Section 501(c)(7) organizations. Enter:
39 a Initiation fees and capital contributions included on line 9.
39 b Gross receipts, included on line 9, for public use of club facilities.
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955.
40 b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ?
40 c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.
40 d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization.
40 e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed.
42 a The organization's books are in care of Betsy Wholey Osell Telephone no. (413) 369-4022 Located at 40 Eldridge Rd City Conway ST MA ZIP + 4 01341
42 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)?
42 c At any time during the calendar year, did the organization maintain an office outside the U.S.?
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year.
44 a Did the organization maintain any donor advised funds during the year?
44 b Did the organization operate one or more hospital facilities during the year?
44 c Did the organization receive any payments for indoor tanning services during the year?
44 d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments?
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45 b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. . . . . 46 Yes No X

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

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

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II. . . . . 47 Yes No X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . 48 Yes No X

49 a Did the organization make any transfers to an exempt non-charitable related organization? . . . . . 49a Yes No X

b If "Yes," was the related organization a section 527 organization? . . . . . 49b Yes No X

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

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Rows show 'None' for all employees.

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

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

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. Rows show 'None' for all contractors.

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

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

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

Sign Here Signature of officer: Betsy Wholey Osell, Date: 4/22/2014, Treasurer

Paid Preparer Use Only Print/Type preparer's name, Preparer's signature: SELF-PREPARED RETURN, Date, Check self-employed, PTIN, Firm's name, Firm's address, Firm's EIN, Phone no.

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

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

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

<b>Name of the organization</b> Shelburne Falls Trolley Museum, Inc.	<b>Employer identification number</b> 04-3133373
---	---

**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?
 

	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>									0

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

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities; 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

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) - 55.37%; 15 Public support percentage from 2012 Schedule A, Part II, line 14 - 53.55%; 16a 33 1/3% support test—2013; b 33 1/3% support test—2012; 17a 10%-facts-and-circumstances test—2013; b 10%-facts-and-circumstances test—2012; 18 Private foundation.

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
<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 . . . . .						0
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						0
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
<b>6 Total.</b> Add lines 1 through 5 . . . . .	0	0	0	0	0	0
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						0
<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 . . . . .						0
<b>c</b> Add lines 7a and 7b . . . . .	0	0	0	0	0	0
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6 . . . . .	0	0	0	0	0	0
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						0
<b>c</b> Add lines 10a and 10b . . . . .	0	0	0	0	0	0
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	0	0	0	0	0	0
<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>	0.00%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 . . . . .	<b>16</b>	0.00%

**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>	0.00%
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17 . . . . .	<b>18</b>	0.00%

- 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 . . . . . ►





# Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return Shelburne Falls Trolley Museum, Inc.	Business or activity to which this form relates 990EZ	Identifying number 04-3133373
---	--	----------------------------------

**Part I Election To Expense Certain Property Under Section 179**

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

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

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

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

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

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

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2013 . . . . .	<b>17</b>	4,716
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . ▶ <input type="checkbox"/>		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19 a</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	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	

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

<b>20 a</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.)**

21 Listed property. Enter amount from line 28 . . . . .	<b>21</b>	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions . . . . .	<b>22</b>	4,716
23 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>	

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

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

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

**2013**

▶ Attach to Form 990 or 990-EZ.

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

Shelburne Falls Trolley Museum, Inc.

04-3133373

Form 990-EZ, Part I, Line 8, Other Revenue: Rental Revenue and Escrow: 19,180

Form 990-EZ, Part I, Line 8, Other Revenue: Miscellaneous: 1,300

Form 990-EZ, Part I, Line 16, Other Expenses: Fundraising: 189

Form 990-EZ, Part I, Line 16, Other Expenses: Interest: 2,417

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies: 509

Form 990-EZ, Part I, Line 16, Other Expenses: Depreciation: 4,716

Form 990-EZ, Part I, Line 16, Other Expenses: Government Reports: 50

Form 990-EZ, Part I, Line 16, Other Expenses: Landlord Expenses: 995

Form 990-EZ, Part I, Line 16, Other Expenses: Insurance: 9,930

Form 990-EZ, Part I, Line 16, Other Expenses: Building Expenses: 12,082

Form 990-EZ, Part I, Line 16, Other Expenses: Restoration: 453

Form 990-EZ, Part I, Line 16, Other Expenses: Business Associations: 225

Form 990-EZ, Part II, Line 24, Other Assets: Collections: Beginning of year: 219,788, End of  
year: 219,788

Form 990-EZ, Part II, Line 24, Other Assets: Inventory: Beginning of year: 803, End of year:  
549

Form 990-EZ, Part II, Line 26, Liabilities: Mortgage: Beginning of year: 59,313, End of year:  
49,729

