

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.

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning 01/01, 2013, and ending 12/31, 20 13

B Check if applicable:

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

C Name of organization
Mountain State Railroad & Logging Historical Assoc

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
6304 Kaybro St

City or town, state or province, country, and ZIP or foreign postal code
Laurel, MD 20707-2621

D Employer identification number

55-0623984

E Telephone number

301-725-5877

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.msrlha.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 ▶ \$ **168,429**

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

		Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1	34,353	10	Grants and similar amounts paid (list in Schedule O)	10	0
2	Program service revenue including government fees and contracts	2	124,511	11	Benefits paid to or for members	11	0
3	Membership dues and assessments	3	0	12	Salaries, other compensation, and employee benefits	12	13,790
4	Investment income	4	234	13	Professional fees and other payments to independent contractors	13	0
5a	Gross amount from sale of assets other than inventory	5a	0	14	Occupancy, rent, utilities, and maintenance	14	3,345
b	Less: cost or other basis and sales expenses	5b	0	15	Printing, publications, postage, and shipping	15	7,492
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0	16	Other expenses (describe in Schedule O) <u>See Schedule O, Statement 1</u>	16	112,659
6	Gaming and fundraising events			17	Total expenses. Add lines 10 through 16 ▶	17	137,286
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	23,854
b	Gross income from fundraising events (not including \$ <u>0</u> of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	91,146
c	Less: direct expenses from gaming and fundraising events	6c	0	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	115,000
7a	Gross sales of inventory, less returns and allowances	7a	9,331				
b	Less: cost of goods sold	7b	7,289				
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	2,042				
8	Other revenue (describe in Schedule O)	8	0				
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	161,140				

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

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	90,073	22 115,000
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O)	1,073	24 0
25 Total assets	91,146	25 115,000
26 Total liabilities (describe in Schedule O)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	91,146	27 115,000

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? Preserve West Virginia's lumbering and railroad 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.)

28 <u>Restoration work on a Climax geared steam locomotive owned by the Cass Scenic Railroad State Park. This is a complete mechanical restoration that will restore this historic locomotive to operational status for use in the Park. Over 6,900 hours of volunteer work went into the project in 2013.</u> (Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	14,929
29 <u>Administer the 2013 "Cass Railfan Weekend" at the Cass Scenic Railroad State Park in Cass, WV, giving over 325 railroad and history enthusiasts the opportunity to photograph the Park's steam railroad equipment in a historically accurate setting.</u> (Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	61,833
30 <u>Produced historical interpretative material and employed two season interpreters to narrate train rides and lead walking tours in the Cass Scenic Railroad State Park. Contact was made with virtually all of the Park's over 50,000 visitors in 2013.</u> (Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	22,395
31 Other program services (describe in Schedule O) <u>See Schedule O, Statement 2</u> (Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	28,750
32 Total program service expenses (add lines 28a through 31a)	32	127,907

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
<u>Paul S Rujak</u> President	4	0	0	0
<u>Grady W Smith</u> Vice President	3	0	0	0
<u>Robert B Hoke</u> Sec/Treas	7	0	0	0
<u>Joseph M Gonzalez</u> Director	3	0	0	0
<u>Louis A Aprile</u> Director	3	0	0	0
<u>Mark J Wenger</u> Director	3	0	0	0
<u>Stephen W Niederriter</u> Director	3	0	0	0
<u>Richard M Sparks</u> Director	3	0	0	0
<u>Chase Gunnoe</u> Director	3	0	0	0
<u>Arthur P Dameron</u> Director	3	0	0	0
<u>Richard H Scott</u> Director	3	0	0	0
<u>Andrew S MacDonald</u> Director	3	0	0	0

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

Table with columns for question number, question text, and Yes/No checkboxes. Rows include questions 33 through 45b regarding organizational activities, financials, and compliance.

	Yes	No
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	<input checked="" type="checkbox"/>

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

	Yes	No
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	<input checked="" type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	<input checked="" type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?	49b	<input type="checkbox"/>
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

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

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

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

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

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

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

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

Sign Here	▶ Signature of officer	Date
	▶ Robert Hoke, Treasurer Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	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

2013

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

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

Name of the organization Mountain State Railroad & Logging Historical Assoc	Employer identification number 55-0623984
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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
(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?	11g(i)	
(ii) A family member of a person described in (i) above?	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	57,868	109,964	90,859	100,736	158,864	518,291
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0		0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0		0
4 Total. Add lines 1 through 3	57,868	109,964	90,859	100,736	158,864	518,291
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						9,707
6 Public support. Subtract line 5 from line 4.						508,584

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	57,868	109,964	90,859	100,736	158,864	518,291
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	385	252	250	224	234	1,345
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0		0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0		0
11 Total support. Add lines 7 through 10						519,636
12 Gross receipts from related activities, etc. (see instructions)					12	76,193
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	97.87 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	97.5 %
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

Department of the Treasury
Internal Revenue Service

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.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

Mountain State Railroad & Logging Historical Assoc

Employer identification number

55-0623984

Form 990-EZ, Part III, Line (28-31) - \$28,000 was for paving the walkways at Whittaker Station in the Cass Scenic Railroad State Park.
\$750 was for replacement marker lights for the Shay 4 locomotive in the Cass Scenic Railroad State Park.

Schedule O, Statement 1

Form: 990-EZ

Page: 1

Line Number: Part I Line 16

Mountain State Railroad & Logging Historical Assoc

55-0623984

Other Expenses Structured Explanation

Description	Amount
Membership processing and administration	591
Election expenses	173
miscellaneous admin expenses	219
food for Board meetings	1,570
liability insurance	2,092
accident insurance	350
dies to outside organizations	820
Web site support	99
Restoration Building operation and repairs	1,732
Shay 4 marker lights	750
Pave walkways at Whittaker Station	28,000
Cass Railfan Weekend expenses	61,833
Repairsat Whittaker Station	744
Cass Museum operating expenses	252
interpretative signs for Cass Railroad	137
Climax locomotive restoration expenses	13,197
Greenacre Photo Contest expenses	100
Total:	112,659

Other Program Service Accomplishments

Description	Grants And Allocations	Includes Foreign Grants	Program Service Expenses
Purchase mark lights for the Cass Railroad's historic Shay 4 locomotive.	0		750
Pay for paving the walkways at the Cass Scenic Railroad State Park's Whittaker Station to allow easier access to visitors, especially those in wheelchairs.	0		28,000
Total:			28,750