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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other org- anizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2008 calendar year, or tax year beginning 2008, and ending B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending C Name of organization: EQUI STAR INC. Number and street (or P O box, if mail is not delivered to street address): PO BOX 25 City or town, state or country, and ZIP + 4: NEWFANE NY 14108 D Employer identification number: 16-1468961 E Telephone number: (716) 778-8249 F Group Exemption Number

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: [X] 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.EQUISTARHERANCH.ORG J Organization type (check only one) - [X] 501(c) (3) (insert no) 4947(a)(1) or 527

K Check [] if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ \$ 137,606.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

Table with 21 rows and 3 columns: Description, Amount, and Total. Includes rows for Contributions, Program service revenue, Membership dues, Investment income, Special events and activities, Other revenue (RENTAL INCOME), Total revenue (111,894), Grants and similar amounts paid, Salaries, Professional fees, Occupancy, Printing, Other expenses, Total expenses (82,893), Excess or (deficit) for the year (29,001), Net assets or fund balances at beginning of year (82,012), Other changes in net assets or fund balances (27,737), Net assets or fund balances at end of year (138,750).

Rec date 12-23-2009

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

Table with 7 rows and 3 columns: Description, (A) Beginning of year, (B) End of year. Includes rows for Cash, Land and buildings, Other assets, Total assets (82,012), Total liabilities (23,137), Net assets or fund balances (58,875).

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990. Form 990-EZ (2008)

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Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? THERAPEUTIC RIDING THERAPY		Expenses
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others)
28	WE OFFER THERAPEUTIC RIDING FOR MENTALLY AND PHYSICALLY CHALLENGED ADULTS AND CHILDREN. THERE WERE OVER 125 RIDERS SERVED OVER SIX SESSIONS DURING THE YEAR. (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	28a 64,662.
29	----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30	----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31	Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a)	32 64,662.

Part IV List of Officers, Directors, Trustees, and Key Employees. (List each one even if not compensated. See the instrs.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
MIRIAM SMITH 2335 CLEVELAND AVENUE WILSON NY 14172	EX DIRECTOR 40.00	13,038.	0.	
DAVID HUNTINGTON 7950 RIDGE ROAD GASPORT NY 14067	PRESIDENT 2.00	0.	0.	
SHERYL BATES 4067 JOHNSON ROAD LOCKPORT NY 14094	SECRETARY 1.00	0.	0.	
SUSAN EMBORSKY 8220 NORTHFIELD ROAD CLARENCE CENTER NY 14032	TREASURER 2.00	0.	0.	
KATHLEEN WALDER 2828 HOMEYER ROAD NORTH TONAWANDA NY 14120	BOARD MEMBER 1.00	0.	0.	
DAWN ROSENTERER 4767 BIGFORD ROAD MEDINA NY 14103	BOARD MEMBER 1.00	0.	0.	
MARY WHITMAN 4230 EAST LAKE ROAD WILSON NY 14172	BOARD MEMBER 1.00	0.	0.	
JANICE CHAPMAN 8501 CHAPMAN ROAD GASPORT NY 14067	BOARD MEMBER 1.00	0.	0.	
BARB CUNNINGHAM 3021 JOHNSON CREEK ROAD MIDDLEPORT NY 14105	BOARD MEMBER 1.00	0.	0.	
GARY MYERS 1901 LAKE ROAD YOUNGSTOWN NY 14174	BOARD MEMBER 1.00	0.	0.	

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Part V Other Information (Note the statement requirement in General Instruction V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	35b	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b	
39 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 0., section 4912 0., section 4955 0.		
b 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I	40b	X
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed		

42a The books are in care of LISA WILSON Telephone no. (585) 798-2548
 Located at 818 WEST CENTER STREET MEDINA NY ZIP + 4 14103

	Yes	No
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country.	42b	X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country	42c	X
--	-----	---

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. 43

	Yes	No
44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45	X

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Form 990-EZ (2008)

Form 990-EZ (2008) **EQUI STAR INC.**

16-1468961

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Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51

	Yes	No
46 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		X
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
b If 'Yes,' was the related organization(s) a section 527 organization?		

50 Complete this table for the 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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

51 Complete this table for the 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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors receiving over \$100,000		

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: Miriam Smith Date: 12/11/09
 Type or print name and title: Miriam Smith Executive Director

Paid Preparer's Use Only

Preparer's signature: TERRI B STAROWITZ Date: 12/04/09 Check if self-employed: Preparer's Identifying Number (See instructions):
 Firm's name (or yours if self-employed), address, and ZIP + 4: STAROWITZ AND TOAL CPA'S
7133 WEST MAIN ROAD EIN:
LE ROY NY 14482 Phone no: (585) 768-8530

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

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Form 990-EZ (2008)

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support To be completed by all section 501 (c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization EQUI STAR INC.

Employer identification number 16-1468961

Part III Reason for Public Charity Status (All organizations must complete this part) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization)

- 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).
3 A hospital or 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).
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).
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).
8 A community trust described in section 170(b)(1)(A)(vi).
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...
10 An organization organized and operated exclusively to test for public safety.
11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
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 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?

Table with 2 columns: Yes, No. Rows for 11g(i), 11g(ii), 11g(iii).

h Provide the following information about the organizations the organization supports

Table with 7 main columns: (i) Name of Supported Organization, (ii) EIN, (iii) Type of organization, (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 US?, (vii) Amount of Support.

Total BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule A (Form 990 or 990-EZ) 2008

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)	35,631.	36,469.	39,067.	56,478.	68,771.	236,416.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						
4 Total. Add lines 1-3	35,631.	36,469.	39,067.	56,478.	68,771.	236,416.
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)						0.
6 Public support. Subtract line 5 from line 4						236,416.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	35,631.	36,469.	39,067.	56,478.	68,771.	236,416.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources				24.	505.	529.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)				16,806.	17,919.	34,725.
11 Total support. Add lines 7 through 10						271,670.
12 Gross receipts from related activities, etc. (see instructions)					12	97,062.

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

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	87.02 %
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f	15	69.00 %

16a 33-1/3 support test - 2008. If the organization did not check the box on line 13, and the 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 - 2007. 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 - 2008. 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 - 2007. 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

BAA

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.)

Section A. Public Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 1 Gifts, grants, contributions and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1-5; 7a Amounts included on lines 1, 2, 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2007 Schedule A, Part IV-A, line 27g 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2007 Schedule A, Part IV-A, line 27h 18 %

19a 33-1/3 support tests - 2008. 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 - 2007. If the organization did not check a box on line 14 or 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. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Other Income Part II, Line 10 -----

Description: FUNDRAISING INCOME, NET -----

2007: 16806. -----

2008: 17919. -----

Schedule G (Form 990 or 990-EZ) 2008 EQUI STAR INC. 16-1468961 Page 2

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events	
		TOPS CARDS (event type)	SOCK HOP (event type)	9 (total number)	(Add col (a) through col. (c))	
REVENUE	1	Gross receipts	16,000.	6,994.	20,637.	43,631.
	2	Less Charitable contributions ..				
	3	Gross revenue (line 1 minus line 2) ..	16,000.	6,994.	20,637.	43,631.
DIRECT EXPENSES	4	Cash prizes				
	5	Non-cash prizes				
	6	Rent/facility costs				
	7	Other direct expenses	15,200.	2,671.	7,841.	25,712.
	8	Direct expense summary Add lines 4- through 7 in column (d) ..				25,712.
	9	Net income summary. Combine lines 3 and 8 in column (d) ..				17,919.

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming	
					(Add col (a) through col. (c))	
REVENUE	1	Gross revenue				
	DIRECT EXPENSES	2	Cash prizes			
		3	Non-cash prizes			
		4	Rent/facility costs			
		5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No		
7	Direct expense summary Add lines 2 through 5 in column (d) ..					
8	Net gaming income summary Combine lines 1 and 7 in column (d) ..					

9 Enter the state(s) in which the organization operates gaming activities. _____

a Is the organization licensed to operate gaming activities in each of these states? ..

b If 'No,' Explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ..

b If 'Yes,' Explain.

11 Does the organization operate gaming activities with nonmembers? ..

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ..

	YES	NO
9a		
10a		
11		
12		

Schedule G (Form 990 or 990-EZ) 2008 EQUI STAR INC.

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Page 3

13 Indicate the percentage of gaming activity operated in

a The organization's facility

13a

%

b An outside facility

13b

%

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?

b If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If 'Yes,' enter name and address.

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$ _____

Description of services provided ▶

Director/officer

Employee

Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$ _____

	YES	NO
13a		
13b		
15a		
17a		

BAA

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Schedule G (Form 990 or 990-EZ) 2008

EQUI STAR INC. 16-1468961

1

Form 990-EZ, Part I, Line 16
Other Expenses Statement

Other expenses (describe)	
BANK SERVICE CHARGES	86.
CAMP EXPENSE	826.
Depreciation	7,528.
DUES AND SUBSCRIPTIONS	45.
HORSE CARE	15,495.
INSURANCE	1,898.
INTEREST EXPENSE	464.
LICENSES AND PERMITS	60.
MARKETING	203.
MISCELLANEOUS	295.
PAYROLL TAXES	4,354.
SPECIAL OLYMPICS	90.
SUPPLIES	276.
TRAINING	140.
TRAVEL	844.
VOLUNTEER EXPENSE	501.
Total	<u>33,105.</u>

Form 990-EZ, Page 1, Part I, Line 20
Other Changes in Net Assets or Fund Balances

Description	Amount
PRIOR PERIOD ADJUSTMENT FOR INCORRECT ACCOUNTING OF ORGANIZATION ASSETS	27,737.
Total	<u>27,737.</u>

EQUI STAR INC. 16-1468961

1

Election Statement

Election out of Qualified Economic Stimulus Property

Election Out of Qualified Economic Stimulus Property

Attach to your return

Taxpayer hereby elects under IRC Section 168(k)(2)(D)(iii) out of having Qualified Economic Stimulus property for the following asset classes placed in service during the tax year ending: December 31, 2008

ALL ELIGIBLE CLASSES OF PROPERTY

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2008

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Attachment Sequence No 67

Name(s) shown on return

Identifying number

EQUI STAR INC.

16-1468961

Business or activity to which this form relates

Form 990 / Form 990EZ

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.

Table with 5 columns: Line number, Description, and Amount. Includes lines 1-13 for Section 179 election details.

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.)

Table with 2 columns: Line number and Description. Includes lines 14-16 for special depreciation allowance.

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

Section A

Table with 2 columns: Line number and Amount. Includes line 17 for MACRS deductions and line 18 for general asset accounts.

Section B - Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

Table with 7 columns: Classification of property, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, and Depreciation deduction. Includes rows for 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, and 25-year properties.

Section C - Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

Table with 6 columns: Class life, Recovery period, Convention, Method, and Depreciation deduction. Includes rows for 12-year and 40-year class life.

Part IV Summary (See instructions.)

Table with 2 columns: Line number and Amount. Includes lines 21-23 for summary of depreciation.

BAA For Paperwork Reduction Act Notice, see separate instructions.

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Form 4562 (2008)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, and Section C if applicable

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 24a-29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (See instructions)

Table with 2 columns: Yes, No. Includes rows 37-41.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.