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Form **990-EZ**

# Short Form

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-1150

**2008****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations 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.

<b>A</b> For the 2008 calendar year, or tax year beginning , 2008, and ending <b>2008/2</b>	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Assoc for Computational Linguistics, Inc.</b> Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <b>209 N 8th Street</b> City or town, state or country, and ZIP + 4 <b>Stroudsburg PA 18360</b>
<b>D</b> Employer identification number <b>23-7247935</b>	<b>E</b> Telephone number <b>(570) 476-8006</b>
<b>F</b> 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).

<b>I</b> Website: <b>N/A</b>	<b>G</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) _____
<b>J</b> Organization type (check only one) — <input checked="" type="checkbox"/> 501(c) ( 3 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
<b>K</b> Check <input type="checkbox"/> 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.	
<b>L</b> 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. <b>\$ 606,091.</b>	

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)	
<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b> 634.
<b>2</b> Program service revenue including government fees and contracts	<b>2</b> 499,285.
<b>3</b> Membership dues and assessments	<b>3</b> 95,549.
<b>4</b> Investment income	<b>4</b> 10,623.
<b>5a</b> Gross amount from sale of assets other than inventory	<b>5a</b>
<b>b</b> Less: cost or other basis and sales expenses	<b>5b</b>
<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	<b>5c</b>
<b>6</b> Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>	
<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1)	<b>6a</b>
<b>b</b> Less: direct expenses other than fundraising expenses	<b>6b</b>
<b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	<b>6c</b>
<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>
<b>b</b> Less: cost of goods sold	<b>7b</b>
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>
<b>8</b> Other revenue (describe _____)	<b>8</b>
<b>9</b> Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	<b>9</b> 606,091.
<b>10</b> Grants and similar amounts paid (attach schedule)	<b>10</b>
<b>11</b> Benefits paid to or for members	<b>11</b>
<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>
<b>13</b> Professional fees and other payments to independent contractors	<b>13</b> 4,647.
<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b> 8,724.
<b>15</b> Printing, publications, postage, and shipping	<b>15</b> 106,803.
<b>16</b> Other expenses (describe <b>See Other Expenses Statement</b> )	<b>16</b> 513,050.
<b>17</b> Total expenses (add lines 10 through 16)	<b>17</b> 633,224.
<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b> -27,133.
<b>19</b> 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)	<b>19</b> 744,430.
<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>
<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b> 717,297.

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.		
(See the instructions for Part II.)		
	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments	656,582.	642,945.
<b>23</b> Land and buildings	0.	0.
<b>24</b> Other assets (describe <b>See L-24 Stmt</b> )	101,906.	130,621.
<b>25</b> Total assets	758,488.	773,566.
<b>26</b> Total liabilities (describe <b>See L-26 Stmt</b> )	14,058.	56,269.
<b>27</b> Net assets or fund balances (line 27 of column (B) must agree with line 21)	744,430.	717,297.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)

99,10 5

## Expenses

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

program title			
28 Education & research are accompanied with publication of a journal & annual meeting. Conferences, workshops & research services provided for members & students.			
(Grants \$	0.) If this amount includes foreign grants, check here	28a	633,224.

29 \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Grants \$ \_\_\_\_\_) If this amount includes foreign grants, check here ☐ 29a

30 \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Grants \$ \_\_\_\_\_) If this amount includes foreign grants, check here ☐ 30a

[illegible]

32	Total program service expenses (add lines 28a through 31a)	32	633,224.
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**(a) Name and address**

(a) Name	(b) Title and average hours per week devoted to position	(c) Organization	(d) Address	(e) Telephone	(f) Other
1. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
2. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
3. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
4. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
5. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
6. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
7. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
8. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
9. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
10. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
11. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
12. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
13. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
14. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
15. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
16. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
17. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
18. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
19. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
20. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
21. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
22. [Name]	[Title and hours]	[Organization]	[Address]	[Telephone]	[Other]
23. [Name]	[Title and hours]				

(c) Compensation (If not paid, enter -0-.)

(d) Contributions to employee benefit plans and deferred compensation

(e) Expense account and other allowances

Bonnie Dorr				
University of Maryland	President			
College Park MD 20742	0.00	0.	0.	0.

Steven Bird				
University of Melbourne	Vice-President			
Victoria, AS	0.00	0.	0.	0.

Ido Dagan				
Bar-Ilan University	V-P Elect			
Ramat Gan, IS	0.00	0.	0.	0.

Graeme Hirst				
University of Toronto	Treasurer			
Toronto, CA	0.00	0.	0.	0.

Dragomir R. Radev				
University of Michigan	Secretary			
Ann Arbor MI 48109	0.00	0.	0.	0.

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

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity.		X
<b>34</b> 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
<b>35</b> 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.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
<b>b</b> If 'Yes,' has it filed a tax return on Form 990-T for this year?		
<b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N.		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. <b>37a</b> 0.		
<b>b</b> Did the organization file Form 1120-POL for this year?		X
<b>38a</b> 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?		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved. <b>38b</b>		
<b>39</b> 501(c)(7) organizations Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9. <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities. <b>39b</b>		
<b>40a</b> 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>b</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.		X
<b>c</b> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		
<b>d</b> Enter amount of tax on line 40c reimbursed by the organization.		
<b>e</b> 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.		X
<b>41</b> List the states with which a copy of this return is filed ▶		

**42a** The books are in care of ▶ Priscilla Rasmussen Telephone no. ▶ (570) 476-8006  
 Located at ▶ 209 N. Eighth Street Stroudsburg PA ZIP + 4 ▶ 18360

**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)? **42b** X

If 'Yes,' enter the name of the foreign country: Malta

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.? **42c** X

If 'Yes,' enter the name of the foreign country: \_\_\_\_\_

**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**

**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

**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.

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

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 *Graeme Hirst* Date *2/2/2010*

Signature of officer

Type or print name and title. *GRAEME HIRST, TREASURER*

Paid Preparer's Use Only

Preparer's signature *[Signature]* Date *01/23/10* Check if self-employed ☐

Firm's name (or yours if self-employed), address, and ZIP + 4 *REGAN, LEVIN, BLOSS, BROWN & SAVCHAK, P.C.*

*814 Main St #100* EIN *PA 18360* Phone no. *(570) 421-7434*

*Stroudsburg*

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

AA

Form 990-EZ (2008)

*Cis case do not go out for sign*



**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'.)						
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						
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)						
6 Public support. Subtract line 5 from line 4						

**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						
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, 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)						
11 Total support. 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. ▶ <input type="checkbox"/>						

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

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f.	15	%
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. ▶ <input type="checkbox"/>		
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. ▶ <input type="checkbox"/>		
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. ▶ <input type="checkbox"/>		
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. ▶ <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.)

**Section A. Public Support**

Calendar year (or fiscal yr 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'.)		95,254.	95,557.	109,927.		300,738.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose	41,853.	107,952.	548,292.	751,765.		1,449,862.
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 1-5	41,853.	203,206.	643,849.	861,692.		1,750,600.
7a Amounts included on lines 1, 2, 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6)						1,750,600.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	41,853.	203,206.	643,849.	861,692.		1,750,600.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,236.	12,019.	14,817.	15,663.		46,735.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	4,236.	12,019.	14,817.	15,663.		46,735.
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.)	6,411.	-10,385.	1,224.	-1,267.		-4,017.
13 Total support. (Add lines 9, 10c, 11, and 12)						1,793,318.
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 2008 (line 8, column (f) divided by line 13, column (f))	15	97.62%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	96.70%

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

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	2.61%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	3.01%

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)

[illegible]

Form 990-EZ, Part I, Line 16

**Other Expenses Statement**

Other expenses (describe)

Depreciation	492.
Program expenses	363,906.
Telephone & internet	3,235.
Postage	9,536.
Website	5,562.
Travel	13,087.
Bank & credit card fees	24,531.
Consulting fees	31,430.
Office expenses	3,463.
Insurance	1,727.
Sponsorships	5,425.
Awards & scholarships	40,984.
Dues & memberships	9,672.
Total	513,050.

Form 990-EZ  
Part II

Other Assets and Liabilities

2008

Name as Shown on Return

Assoc for Computational Linguistics, Inc.

Employer Identification No.

23-7247935

Line 24 - Other Assets:

Equipment & furniture-net accumulated depreciation  
Accounts receivable  
Deposits & prepaid expenses

Beginning  
of Year

End of  
Year

1,677.

1,185.

0.

14,021.

100,229.

115,415.

Totals to Form 990-EZ, Part II, line 24

101,906.

130,621.

Line 26 - Total Liabilities:

Accounts payable  
Accrued liabilities

Beginning  
of Year

End of  
Year

0.

7,769.

14,058.

48,500.

Totals to Form 990-EZ, Part II, line 26

14,058.

56,269.

Form 4562

# Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2008

Attachment  
Sequence No 67Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

Assoc for Computational Linguistics, Inc.

Identifying number

23-7247935

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.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12	13	

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)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**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 2008	17	492.
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 2008 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
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

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

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

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

21	Listed property. Enter amount from line 28	21	
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	22	492.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

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**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, all of Section B, and Section C if applicable.

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

24a Do you have evidence to support the business/investment use claimed? . . . . .								Yes	No	24b If 'Yes,' is the evidence written? . . . . .		Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost					
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . . . . .								25					
26 Property used more than 50% in a qualified business use:													
27 Property used 50% or less in a qualified business use:													
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .											28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .											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.

30 Total business/investment miles driven during the year (do not include commuting miles) . . . . .	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31 Total commuting miles driven during the year . . . . .						
32 Total other personal (noncommuting) miles driven . . . . .						
33 Total miles driven during the year. Add lines 30 through 32 . . . . .						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours? . . . . .						
35 Was the vehicle used primarily by a more than 5% owner or related person? . . . . .						
36 Is another vehicle available for personal use? . . . . .						

**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).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
39 Do you treat all use of vehicles by employees as personal use? . . . . .		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions):					
43 Amortization of costs that began before your 2008 tax year . . . . .					43
44 Total. Add amounts in column (f). See the instructions for where to report . . . . .					44