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Form **990-EZ**Department of the Treasury
Internal Revenue Service**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)

- 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.

OMB No 1545-1150

2008**Open to Public Inspection****A For the 2008 calendar year, or tax year beginning , and ending****B** Check if applicable:

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

Please use IRS label or print or type. See Specific Instructions

C Name of organization**NORTH AMERICAN BREWERS ASSOCIATION, INC.**

Number and street (or P.O. box, if mail is not delivered to street address)

2845 HOLLY PLACE

Room/suite

City or town, state or country, and ZIP + 4

IDAHO FALLS**ID 83402****D** Employer identification number**84-1394638****E** Telephone number**208-520-7002****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 ☒ Cash ☐ Accrual

Other (specify) ►

I Website: ► **northamericanbrewers.org****J** Organization type (check only one) ☒ 501(c) (**3**) (insert no) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**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. ► \$ **116,223****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

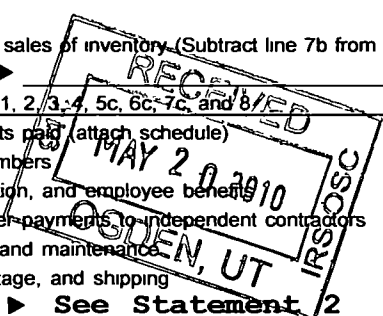
Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	116,104
	3	Membership dues and assessments	3	
	4	Investment income	4	119
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b	Less: direct expenses other than fundraising expenses	6b	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less: cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ►)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8. ►	9	116,223
	Expenses	10	Grants and similar amounts paid (attach schedule)	10
11		Benefits paid to or for members	11	
12		Salaries, other compensation, and employee benefits	12	
13		Professional fees and other payments to independent contractors	13	300
14		Occupancy, rent, utilities, and maintenance	14	2,864
15		Printing, publications, postage, and shipping	15	6,761
16		Other expenses (describe ► See Statement 2)	16	48,819
17		Total expenses. Add lines 10 through 16. ►	17	104,923
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	11,300
	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	22,430
	20	Other changes in net assets or fund balances (attach explanation) See Statement 3	20	71
	21	Net assets or fund balances at end of year. Combine lines 18 through 20. ►	21	33,801

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
22 Cash, savings, and investments	21,083	33,088
23 Land and buildings	1,347	713
24 Other assets (describe ►)		
25 Total assets	22,430	33,801
26 Total liabilities (describe ►)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	22,430	33,801

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

Form **990-EZ** (2008)

Form 990-EZ (2008) **NORTH AMERICAN BREWERS ASSOCIATION, 84-1394638**
Part V Other Information (Note the statement requirements in the instructions for Part VI.)

Page 3

	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 section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instr		
b Did the organization file Form 1120-POL for this year?		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?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
b Section 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
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		X
41 List the states with which a copy of this return is filed. ID		
42a The books are in care of John Stevens 10513 O'Connell Avenue Located at Mokena, IL		
Telephone no 702-372-7758		
ZIP + 4 60448		
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)?		X
If "Yes," enter the name of the foreign country		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the US?		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		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		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		X

Form 990-EZ (2008)

Form 990-EZ (2008) **NORTH AMERICAN BREWERS ASSOCIATION, 84-1394638**

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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 & 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 each receiving over \$100,000		

Sign Here	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.			
	 Signature of officer John Stevens Type or print name and title	Date 16 MAY 2010 Treasurer		
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ☒	Preparer's Identifying Number (See instr.)
	Firm's name (or yours if self-employed), address, and ZIP + 4	1/22/10		EIN 26-1854305
	Marcene Romrell, CPA 2985 Disney Dr Idaho Falls, ID 83404-7372			Phone no 208-520-7002
May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☒ No				

Form 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 any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization 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 ☐						

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 from 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 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 ☐		

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 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 any "unusual grants.")	113	739	1,139	819		2,810
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	62,430	65,831	79,792	91,769	116,104	415,926
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	62,543	66,570	80,931	92,588	116,104	418,736
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 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000	57,430	60,831	74,792	86,769	111,104	390,926
c Add lines 7a and 7b	57,430	60,831	74,792	86,769	111,104	390,926
8 Public support. (Subtract line 7c from line 6)	5,113	5,739	6,139	5,819	5,000	27,810

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	62,543	66,570	80,931	92,588	116,104	418,736
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	16	132	317	140	119	724
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	16	132	317	140	119	724
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.)	10					10
13 Total support. (Add lines 9, 10c, 11, and 12.)	62,569	66,702	81,248	92,728	116,223	419,470
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

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	6.6298 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	8.3425 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.1726 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.1794 %

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 line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ☒

Part IV Supplemental Information. 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)

Part III, Line 12 - Other Income Detail

Awards Income \$ 10

Form **4562**
Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2008Attachment
Sequence No **67**

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

Name(s) shown on return **NORTH AMERICAN BREWERS ASSOCIATION,
INC.**Identifying number
84-1394638

Business or activity to which this form relates

Indirect Depreciation**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I

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 instructions)	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	634
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 ☐		

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	
			27 5 yrs.	MM	S/L	
i Nonresidential real property			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 instr	22	634
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2008)

DAA

There are no amounts for Page 2

BREWER NORTH AMERICAN BREWERS ASSOCIATION,
Federal Statements

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84-1394638

FYE: 12/31/2008

Statement 1 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid

Description of Property	Name and Address	Cash Contribution	Relationship to Organization	Class of Activity		Date of Gift	Purpose
				Book Value	Explanation		
Breaking Boundaries LLC PO Box 50844 Idaho Falls, ID 83405		42,521			AIDS Awareness and S		
Total		42,521					

Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses

<u>Description</u>	<u>Amount</u>
Expenses	\$
Transportation	135
Planning Meeting	128
Style Review Meeting	1,177
Organizational Retreat	1,442
Liquor Liability Insurance	1,372
Festival Raffle Admin	1,456
Bank Fees	434
Competition Sanction Fee	35
Festival Permits & Licens	40
Competition Staff Uniform	48
Competition Refrigerated	141
Durable Supplies Fest/Com	151
Durable Supplies Fest/Com	151
Competition Judge Thank Y	210
Competition Printing	526
Festival Bad Checks	553
Festival Printing (poster	647
Competition Awards (Medal	696
Festival Staff T-shirts	868
Competition Expendable Su	947
Festival Band Expenses	1,100
Festival Expendable Suppl	1,185
Festival Volunteer Thank	1,246
Festival Rentals (porta-p	1,590
Festival Set up/Tear Down	1,930
Miscellaneous	2,346
Festival Shuttle Buses	2,970
Competition Food	3,229
Festival Security	3,416
ID Sales Tax (2006)	4,948
Festival Tent & Table Ren	13,702
Total	\$ 48,819

Statement 3 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

<u>Description</u>	<u>Amount</u>
Misc PP Adjustment	\$ 71
Total	\$ 71

Federal Statements

Statement 4 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

Description

Organized & conducted the Twelfth Annual Mountain Brewers to promote an appreciation of quality and craft tradition in brewing. Approximately 5,000 people were involved as patrons or volunteers. Volunteers were recruited from three 501c3 organizations, to which event proceeds were distributed. The Fest is a major public relations event for the participating charities.

Statement 5 - Form 990-EZ, Part III, Line 29 - Statement of Program Service Accomplishments

Description

Organized and conducted the North American Beer Awards, a highly respected formal competition of craft beers produced in North America. There were 1000 entries judged by qualified volunteer judges. The event generates publicity for quality brewing and for the Mountain Brewers Beer Fest.

Statement 6 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments

Description

EDUCATION TOWARDS USE OF ALCOHOLIC BEVERAGES

BREWER NORTH AMERICAN BREWERS ASSOCIATION,
84-1394638
FYE: 12/31/2008

Federal Asset Report
Form 990, Page 1

01/22/2010 2:16 PM

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:										
1	STAGE AND TICKET BOOTH	6/01/01	1,507				1,507	7 HY S/L	1,328	179
2	TOOLS AND TAPSET	6/01/01	616				616	7 HY S/L	542	74
3	TENT	10/31/03	5,327			X	2,663	7 MQ S/L	4,233	381
			<u>7,450</u>				<u>4,786</u>		<u>6,103</u>	<u>634</u>
Grand Totals			7,450				4,786		6,103	634
Less: Dispositions			0				0		0	0
Less: Start-up/Org Expense			0				0		0	0
Net Grand Totals			<u>7,450</u>				<u>4,786</u>		<u>6,103</u>	<u>634</u>

BREWER NORTH AMERICAN BREWERS ASSOCIATION,
 84-1394638
 FYE: 12/31/2008

01/22/2010 2:16 PM

ID Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	ID Prior	ID Current	Federal Current	Difference Fed - ID
Prior MACRS:								
1	STAGE AND TICKET BOOTH	6/01/01	1,507	1,507	1,328	179	179	0
2	TOOLS AND TAPSET	6/01/01	616	616	542	74	74	0
3	TENT	10/31/03	5,327	5,327	3,990	465	381	-84
			<u>7,450</u>	<u>7,450</u>	<u>5,860</u>	<u>718</u>	<u>634</u>	<u>-84</u>
Grand Totals			7,450	7,450	5,860	718	634	-84
Less: Dispositions			0	0	0	0	0	0
Less: Start-up/Org Expense			0	0	0	0	0	0
Net Grand Totals			<u>7,450</u>	<u>7,450</u>	<u>5,860</u>	<u>718</u>	<u>634</u>	<u>-84</u>

AMT Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
1	STAGE AND TICKET BOOTH	6/01/01	1,507			1,507	7 HY S/L	1,202	216
2	TOOLS AND TAPSET	6/01/01	616			616	7 HY S/L	491	88
3	TENT	10/31/03	5,327		X	2,663	7 MQ200DB	4,658	233
			<u>7,450</u>			<u>4,786</u>		<u>6,351</u>	<u>537</u>
Grand Totals			7,450			4,786		6,351	537
Less: Dispositions			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>7,450</u>			<u>4,786</u>		<u>6,351</u>	<u>537</u>

BREWER NORTH AMERICAN BREWERS ASSOCIATION,
84-1394638
FYE: 12/31/2008

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Bonus Depreciation Report

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
Activity: Form 990, Page 1								
3	TENT	10/31/03	5,327		0	0	2,664	2,663
		Form 990, Page 1	5,327		0	0	2,664	2,663
		Grand Total	5,327		0	0	2,664	2,663

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84-1394638

Depreciation Adjustment Report

FYE: 12/31/2008

All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
Page 1	1	1	STAGE AND TICKET BOOTH	179	216	-37
Page 1	1	2	TOOLS AND TAPSET	74	88	-14
Page 1	1	3	TENT	381	233	148
				<u>634</u>	<u>537</u>	<u>97</u>

Future Depreciation Report

FYE: 12/31/09

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Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
Prior MACRS:					
1	STAGE AND TICKET BOOTH	6/01/01	1,507	0	0
2	TOOLS AND TAPSET	6/01/01	616	0	0
3	TENT	10/31/03	5,327	380	233
			<u>7,450</u>	<u>380</u>	<u>233</u>
Grand Totals			<u>7,450</u>	<u>380</u>	<u>233</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>ID</u>
<u>Prior MACRS:</u>				
1	STAGE AND TICKET BOOTH	6/01/01	1,507	0
2	TOOLS AND TAPSET	6/01/01	616	0
3	TENT	10/31/03	5,327	465
			<u>7,450</u>	<u>465</u>
Grand Totals			<u>7,450</u>	<u>465</u>