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2008

Open to Public  
Inspection

Form 990-EZ

Short Form  
Return of Organization Exempt From Income TaxUnder 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

Department of the Treasury  
Internal Revenue Service

**A** For the 2008 calendar year, or tax year beginning 6/1/2008, and ending 5/31/2009

**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  
MINNESOTA ASSOCIATION OF VETERINARY TECHNICIANS

Number and street (or P O box, if mail is not delivered to street address) Room/suite  
c/o Thomas H. Bonhiver, CPA, PLLC, 3132 Florida Av N

City, town, or country State ZIP + 4  
CRYSTAL MN 55427-3026

**D** Employer identification number  
41-1502841

**E** Telephone number  
763-595-0551

**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.MAVT.net

**J** Organization type (check only one)— ☒ 501(c) ( 6 ) ◀ (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. \$ 132,386

**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	17,300
	2	Program service revenue including government fees and contracts . . . . .	2	79,691
	3	Membership dues and assessments . . . . .	3	35,085
	4	Investment income . . . . .	4	310
	5a	Gross amount from sale of assets other than inventory . . . . .	5a	
	5b	Less: cost or other basis and sales expenses . . . . .	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule) . . . . .	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/> . . . . .	6	
	6a	Gross revenue (not including \$ of contributions reported on line 1) . . . . .	6a	
Expenses	6b	Less: direct expenses other than fundraising expenses . . . . .	6b	
	6c	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	
	7b	Less: cost of goods sold . . . . .	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	
	8	Other revenue (describe ► ) . . . . .	8	
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .	9	132,386
	10	Grants and similar amounts paid (attach schedule) . . . . .	10	1,000
	11	Benefits paid to or for members . . . . .	11	
Net Assets	12	Salaries, other compensation, and employee benefits . . . . .	12	
	13	Professional fees and other payments to independent contractors . . . . .	13	2,384
	14	Occupancy, rent, utilities, and maintenance . . . . .	14	1,200
	15	Printing, publications, postage, and shipping . . . . .	15	16,003
	16	Other expenses (describe ► See attached statement ) . . . . .	16	93,068
	17	<b>Total expenses.</b> Add lines 10 through 16 . . . . .	17	113,655
	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	18,731
Net Assets	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	71,331
	20	Other changes in net assets or fund balances (attach explanation) . . . . .	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	21	90,062

**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 . . . . .	69,579	87,953
23 Land and buildings . . . . .		
24 Other assets (describe ► See attached statement ) . . . . .	1,752	2,109
25 <b>Total assets</b> . . . . .	71,331	90,062
26 <b>Total liabilities</b> (describe ► ) . . . . .		
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	71,331	90,062

For Privacy Act and Paperwork Reduction Act Notice, see the instruction for Form 990.  
(HTA)

Form 990-EZ (2008)

SCANNED JAN 25 2010

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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)	Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others )
What is the organization's primary exempt purpose? <u>To advance &amp; strengthen the education &amp; training of vet techs.</u> 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.	
<b>28</b> A monthly business meeting is held in varying locations in Minnesota open to all 1,334 active members.	
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>
<b>29</b> A Veterinary Technician Appreciation Day event with 1-2 hours of CE is held in October with locations throughout the state.	
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>
<b>30</b> Production of a monthly newsletter including veterinary medical tips and articles, continuing education opportunities, and job openings. Mailing approximately 1,290 newsletters.	
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>
<b>31</b> Other program services (attach schedule)	
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>
<b>32</b> Total program service expenses. (add lines 28a through 31a)	<b>32</b>

Part IV List of Officers, Directors, Trustees, and Key Employees List each one even if not compensated. (See the instructions for Part IV )				
(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 & deferred compensation	(e) Expense account and other allowances
Name Chris Doeden, CVT Str 5860 Forest Blvd Trail City Wyoming ST MN ZIP 55092	Title President Hr/WK 15.00			
Name Kelly Noyes, CVT Str 3011 Irving Ave N City Minneapolis ST MN ZIP 55411	Title President Hr/WK 15.00			
Name Charity Desrosier, CV Str 9642 Columbus Ave S City Bloomington ST MN ZIP 55420	Title Vice Pres. Hr/WK 5.00			
Name Stephanie Duggan, C Str 548 6th St NW City Elk River ST MN ZIP 55330	Title Vice Pres. Hr/WK 5.00			
Name Jaime Zuriff, CVT Str 1315 County Rd N City Roberts ST WI ZIP 54023	Title Secretary Hr/WK 10.00			
Name Missy Greer, CVT Str 3550 38th Ave South City Minneapolis ST MN ZIP 55406	Title Secretary Hr/WK 10.00			
Name Karen Marcus, CVT Str 1213 26th St. NW City Willmar ST MN ZIP 56201	Title State Rep Hr/WK 10.00			
Name Perin Bullers-Schwartz Str 767 Geranium Ave E City St. Paul ST MN ZIP 55106	Title Treasurer Hr/WK 15.00			
Name Michelle Krasicki-Aun Str 11856 Larch St NW City Coon Rapids ST MN ZIP 55448	Title Treasurer Hr/WK 15.00			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
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Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			

**Part V Other Information** (Note the statement requirements in the instructions for Part VI.)

	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 section 6033(e) notice, reporting, and proxy tax requirements? . . . . .		X
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> 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>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> . . . . .		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		X
<b>38 a</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>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .		
<b>40 a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ . . . . . ; section 4912 ▶ . . . . . ; section 4955 ▶ . . . . .		
<b>b</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 . . . . .		
<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. ▶ . . . . .		
<b>42 a</b> The books are in care of ▶ <u>Name Thomas H. Bonhiver, CPA</u> Telephone no ▶ <u>763-595-0551</u> Located at ▶ <u>3132 Florida Av N</u> City <u>Crystal</u> ST <u>MN</u> ZIP + 4 ▶ <u>55427-3026</u>		
<b>b</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 <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U S ? . . . . .		X
If "Yes," enter the name of the foreign country: ▶ . . . . .		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> <u>N/A</u>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		X
<b>45</b> 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

**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
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. 48
- 49 a Did the organization make any transfers to an exempt non-charitable related organization? 49a
- 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 & deferred compensation	(e) Expense account and other allowances
Name None	Title			
City ST ZIP	Hr/WK			
Name	Title			
City ST ZIP	Hr/WK			
Name	Title			
City ST ZIP	Hr/WK			
Name	Title			
City ST ZIP	Hr/WK			
Name	Title			
City ST ZIP	Hr/WK			
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
Name None		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		
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: Michelle Krasicki-Aune Date: 1/12/10

Type or print name and title: Michelle Krasicki-Aune, CVT Treasurer

**Paid Preparer's Use Only**

Preparer's signature: Thomas H. Bonhiver Date: \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP +4: Thomas H. Bonhiver, CPA, PLLC

3132 Florida Avenue North, Crystal, MN 55427-3026

Check if self-employed: ☒ Preparer's Identifying Number (See instructions): P00072867

EIN: 26-0255874

Phone no: 763-595-0551

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

**Part I, Line 1 (990-EZ) - Contributions, Gifts, Grants and Similar Amounts Received**

1	Contributions . . . . .	1	
2	NonCash contributions . . . . .	2	
3	Membership dues and assessments (contributions from the public) . . . . .	3	
4	Government contributions (grants) . . . . .	4	
5	Commercial co-venture . . . . .	5	
6	Special events contributions (Line 6 - Special Events). . . . .	6	
7	Associated organization contributions . . . . .	7	17,300
8		8	
9		9	
10		10	
11	Total . . . . .	11	17,300

**Part I, Line 4 (990-EZ) - Investment Income**

1	Interest on savings and temporary cash investments . . . . .	1	310
2	Dividends and interest from securities . . . . .	2	
3	Gross rents . . . . .	3	
4	Other investment income . . . . .	4	
5	Total . . . . .	5	310

1,000

[illegible]

[illegible]



Part II, Line 24 (990-EZ) - Other Assets

		1,752	2,109
Description		Beginning	End
1	Office Equipment	386	300
2	Computer Software	97	106
3	Computers	1,269	1,703
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

**Part I, Line 16 (990-EZ) - Other Expenses**

93,068

1	Travel, Meals and Entertainment		
	a Travel	1a	417
	b Total meals and entertainment	1b	240
2	Fundraising	2	
3	From Form 4562 - Amortization	3	
4	Conferences, conventions, and meetings	4	82,669
5	Depreciation, depletion, etc.	5	617
6	Equipment rental and maintenance	6	
7	Interest	7	
8	Supplies	8	
9	Telephone	9	
10	Unrelated business income taxes	10	
11	Contributions	11	1,000
12	Program Continuing Education & Certification	12	2,276
13	Program Membership	13	526
14	Program Public Relations	14	326
15	Bank Charges + Credit Card Processing Charges + Online Merchant Processing Charges	15	947
16	Internet Services	16	4,050
17		17	
18		18	
19		19	
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	

# Detail Report

5/31/2009 MINNESOTA ASSOCIATION OF VETERINARY TECHNICIANS 41-1502841

990EZ

990EZ														6,694	6,694	3,969	617	4,586
Item No	Description of Property	Date Placed in Service	Asset Code	Bus Use %	Cost or Other Basis	Recovery Basis	AMT Type	Recovery Period (years)	Method	Con-vention Code	Prior Accum Deprec, 179, Bonus	2008 Current Deprec	2008 Accum Deprec					
A	Fax/Scanner/Printer	3/27/2001	F-6	100 00%	218	218		5	200DB	HY	218		218					
A	HP Laser Jet Printer	7/2/2007	F-6	100 00%	428	428		5	SL/ADS	HY	43	86	129					
B	Software	6/1/2003	F-1	100 00%	376	376		3	SL	FM	376		376					
B	Software-MS Office	2/24/2006	F-1	100 00%	279	279		3	SL	FM	217	62	279					
B	Software	8/14/2006	F-1	100 00%	90	90		3	SL	FM	55	30	85					
B	Software-QB 2009	4/24/2009	F-1	100 00%	107	107		3	SL	FM		6	6					
C	Laptop	8/11/2002	F-5	100 00%	2,278	2,278		5	200DB	HY	2,277	1	2,278					
C	Desktop	2/24/2006	F-5	100 00%	1,169	1,169		5	SL/ADS	HY	585	234	819					
C	Laptop	4/29/2007	F-5	100 00%	882	882		5	SL/ADS	MQ4	198	176	374					
C	Laptop	4/27/2009	F-5	100 00%	867	867		5	SL/ADS	MQ4		22	22					

General Elections/Statements

- ☐ Election to Use MACRS 150% Declining Balance Method - 3 Yr Property . . . . . IRC 168(b)(2)(C)
- ☐ Election to Use MACRS 150% Declining Balance Method - 5 Yr Property . . . . . IRC 168(b)(2)(C)
- ☐ Election to Use MACRS 150% Declining Balance Method - 7 Yr Property . . . . . IRC 168(b)(2)(C)
- ☐ Election to Use MACRS 150% Declining Balance Method - 10 Yr Property . . . . . IRC 168(b)(2)(C)
- ☐ Election to Use MACRS 150% Declining Balance Method - 15 Yr Property . . . . . IRC 168(b)(2)(C)
- ☐ Election to Use MACRS 150% Declining Balance Method - 20 Yr Property . . . . . IRC 168(b)(2)(C)
- ☐ Election to Use MACRS 150% Declining Balance Method - 39 Yr Property . . . . . IRC 168(b)(2)(C)
- ☐ Election to Use MACRS 150% Declining Balance Method - All Property . . . . . IRC 168(b)(2)(C)
- ☐ Election to Use MACRS Straight Line Method - 3 Yr Property . . . . . IRC 168(b)(3)(D)
- ☐ Election to Use MACRS Straight Line Method - 5 Yr Property . . . . . IRC 168(b)(3)(D)
- ☐ Election to Use MACRS Straight Line Method - 7 Yr Property . . . . . IRC 168(b)(3)(D)
- ☐ Election to Use MACRS Straight Line Method - 10 Yr Property . . . . . IRC 168(b)(3)(D)
- ☐ Election to Use MACRS Straight Line Method - 15 Yr Property . . . . . IRC 168(b)(3)(D)
- ☐ Election to Use MACRS Straight Line Method - 20 Yr Property . . . . . IRC 168(b)(3)(D)
- ☐ Election to Use MACRS Straight Line Method - 39 Yr Property . . . . . IRC 168(b)(3)(D)
- ☐ Election to Use MACRS Straight Line Method - All Property . . . . . IRC 168(b)(3)(D)
- ☐ Election to Use MACRS Alternative Depreciation System (ADS) - 3 Year Property . . . . . IRC 168(g)(7)
- ☐ Election to Use MACRS Alternative Depreciation System (ADS) - 5 Year Property . . . . . IRC 168(g)(7)
- ☐ Election to Use MACRS Alternative Depreciation System (ADS) - 7 Year Property . . . . . IRC 168(g)(7)
- ☐ Election to Use MACRS Alternative Depreciation System (ADS) - 10 Year Property . . . . . IRC 168(g)(7)
- ☐ Election to Use MACRS Alternative Depreciation System (ADS) - 15 Year Property . . . . . IRC 168(g)(7)
- ☐ Election to Use MACRS Alternative Depreciation System (ADS) - 20 Year Property . . . . . IRC 168(g)(7)
- ☐ Election to Use MACRS Alternative Depreciation System (ADS) - 39 Year Property . . . . . IRC 168(g)(7)
- ☐ Election to Use MACRS Alternative Depreciation System (ADS) - All Property . . . . . IRC 168(g)(7)
- ☐ Election to Use MACRS Alternative Depreciation System (ADS) - Real Property . . . . . IRC 168(g)(7)
- ☐ Election to Exclude Property From MACRS Depreciation . . . . . IRC 168(f)(1)
- ☐ Election to NOT claim first-year special depreciation - 3 Year Property
- ☐ Election to NOT claim first-year special depreciation - 5 Year Property
- ☐ Election to NOT claim first-year special depreciation - 7 Year Property
- ☐ Election to NOT claim first-year special depreciation - 10 Year Property
- ☐ Election to NOT claim first-year special depreciation - 15 Year Property
- ☐ Election to NOT claim first-year special depreciation - 20 Year Property
- ☐ Election to NOT claim first-year special depreciation - 27.5 Year Property
- ☐ Election to NOT claim first-year special depreciation - 39 Year Property
- ☒ Election to NOT claim first-year special depreciation - All Property
- ☐ Election to Deduct Start-Up Expenses paid or incurred prior to September 8, 2008 . . . . . IRC 195(b)(1)
- ☐ Election to Amortize Bond Premium . . . . . IRC 171(c)
- ☐ Election to Amortize Intangible Drilling & Development Costs Over 60 Months . . . . . IRC 59(e)(4)
- ☐ Election to Expense Intangible Drilling & Development Costs For Nonproductive Wells . . . . . IRC 263(c)
- ☐ Election to Amortize Mining Exploration and Development Costs Over 10 Years . . . . . IRC 616(a), 617(a)
- ☐ Election to Defer Mining Development Expenditures . . . . . IRC 616(b)
- ☐ Election to Amortize Circulation Costs Over 36 Months . . . . . IRC 59(e)(4)

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No 1545-0172

**2008**

Attachment

Sequence No **67**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

MINNESOTA ASSOCIATION OF VETERINARIANS 990EZ

41-1502841

**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	974
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	250,000

(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6			
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 <b>smaller</b> 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	98

**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	497
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)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 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			39 yrs	MM	S/L	

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

20 a Class life		867	5	MQ	S/L	22
b 12-year			12 yrs.	MQ	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	617
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)

(HTA)

### **Part III, Line 31 (990-EZ) - Other Program Services**

[illegible]

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