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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)

2008

Open to Public
Inspection

- ◆ 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

A For the 2008 calendar year, or tax year beginning **7/01/08**, and ending **6/30/09**

<input checked="" type="checkbox"/> Check if applicable <input checked="" 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	Please use IRS label or print or type. See Specific Instructions.	C Name of organization THE CHECK FOUNDATION, INC. Number and street (or P O box, if mail is not delivered to street address) 1 PARK PLACE Room/suite 200 City or town, state or country, and ZIP + 4 ANNAPOLIS MD 21401	D Employer identification number 20-1402626
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

I Website: ◆ **WWW.THECHECKFOUNDATION.ORG**

J Organization type (check only one) — 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

◆

\$ 10,519

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 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5a Gross amount from sale of assets other than inventory b Less cost or other basis and sales expenses c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch) 6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/> a Gross revenue (not including \$ _____ of contributions reported on line 1) b Less direct expenses other than fundraising expenses c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) 7a Gross sales of inventory, less returns and allowances b Less cost of goods sold c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 8 Other revenue (describe ►) 9 Total revenue Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ► 5,100	5,100 1 2 3 4 5c 6a 6b 6c 7a 7b 7c 8 9 5,419 5,419
10 Grants and similar amounts paid (attach schedule) 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance 15 Printing, publications, postage, and shipping 16 Other expenses (describe ► SEE STATEMENT 1) 17 Total expenses Add lines 10 through 16 ► 26,157 18 Excess or (deficit) for the year (Subtract line 17 from line 9) 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) 20 Other changes in net assets or fund balances (attach explanation) 21 Net assets or fund balances at end of year (Combine lines 18 through 20) ► 26,685 -16,166 64,628 20 21 48,462	10 11 12 13 200 14 328 15 16 17 26,685 18 19 20 21 48,462
Net Assets RECEIVED 10/10/2008	

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) 22 Cash, savings, and investments 23 Land and buildings 24 Other assets (describe ► SEE STATEMENT 2) 25 Total assets 26 Total liabilities (describe ► SEE STATEMENT 3) 27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	(A) Beginning of year 62,040 1,488 1,100 64,628 0 64,628	(B) End of year 64,553 1,160 1,599 67,312 18,850 48,462
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For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

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

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity ◆ 33 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 ◆ 34 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 ◆ 35a X

a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements? ◆ 35b

b If "Yes," has it filed a tax return on **Form 990-T** for this year? ◆ 36 X

36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N ◆ 37b X

37a Enter amount of political expenditures, direct or indirect, as described in the instr ◆ 37a X

b Did the organization file **Form 1120-POL** for this year? ◆ 38a 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? ◆ 38b X

b If "Yes," complete Schedule L, Part II and enter the total amount involved ◆ 39a X

39 Section 501(c)(7) organizations Enter ◆ 39b X

a Initiation fees and capital contributions included on line 9 ◆ 40a X

b Gross receipts, included on line 9, for public use of club facilities ◆ 40b X

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ◆ _____, section 4912 ◆ _____, section 4955 ◆ _____ ◆ 40e X

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 ◆ 40e X

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ◆ 40e X

d Enter amount of tax on line 40c reimbursed by the organization ◆ 40e X

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 ◆ **NONE**42a The books are in care of ◆ **THE CHECK FOUNDATION**

Telephone no ◆

~~275 WEST STREET~~ 1 Park Place Suite 200Located at ◆ **ANNAPOLIS, MD**ZIP + 4 ◆ **21401**

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 ◆ _____

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 U S ?

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◆ 43 X44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ ◆ 44 X45 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

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

 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	12/07/09	Date	12/07/09	
	Christina A. South Treasurer		Type or print name and title		
Paid Preparer's Use Only	Preparer's signature	THADDEUS N. TOAL, CPA	Date 11/24/09	Check if self- employed	Preparer's Identifying Number (See instr) P00780668
	Firm's name (or yours if self-employed), address, and ZIP + 4	TOAL, GRIFFITH, AYERS & KULLMAN, LLC 200 HARRY S TRUMAN PKWY STE 300 ANNAPOLIS, MD 21401-7362	EIN ◆ 20-0274631	Phone no	◆ 410-224-0343
	May the IRS discuss this return with the preparer shown above? See instructions.				Yes <input type="checkbox"/> No <input type="checkbox"/>

May the IRS discuss this return with the preparer shown above? See instructions

Form 990-EZ (2008)

Department of the Treasury
Internal Revenue Service

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.

Name of the organization

Employer identification number
20-1402626

THE CHECK FOUNDATION, INC.

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

The organization is not a private foundation because it is (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)**. (Attach Schedule E)
3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H)
4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
9 An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**. (see instructions)
11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
e a Type I b Type II c Type III—Functionally Integrated d Type III—Other
e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 (ii) A family member of a person described in (i) above?
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?
h Provide the following information about the organizations the organization supports

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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 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						► <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 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	►	<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 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")	400	38,503	2,855	5,137	5,100	51,995
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	44,135	64,528	73,850	103,735	5,419	291,667
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	44,535	103,031	76,705	108,872	10,519	343,662
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						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)	44,535	103,031	76,705	108,872	10,519	343,662

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	44,535	103,031	76,705	108,872	10,519	343,662
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)	44,535	103,031	76,705	108,872	10,519	343,662
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	100.0000 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	100.0000 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
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 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)

Federal Statements**Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
EXPENSES	\$
CREDIT CARD FEES	170
EQUIPMENT RENTAL	598
LICENSES / PERMITS	200
MISCELLANEOUS	200
OFFICE SUPPLIES	74
TOURNAMENT BENEFICIARIES	22,350
WEBSITE DEVELOPMENT	2,565
TOTAL	<u>\$ 26,157</u>

Statement 2 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
ACCOUNTS RECEIVABLE	\$ 1,000	\$
PREPAID EXPENSES AND DEFERRED CHARGES		346
DOMAIN NAME	100	253
DEPOSITS		1,000
	<u>1,100</u>	<u>1,599</u>

Statement 3 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
DEFERRED REVENUE	\$	\$ 18,850
	<u>18,850</u>	

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

THE CHECK FOUNDATION, INC. WAS FORMED TO PROVIDE A VEHICLE FOR RESIDENTS OF ANNAPOLIS AND THE SURROUNDING AREAS TO MORE EFFICIENTLY COORDINATE THE RAISING OF FUNDS IN ORDER TO IMPROVE THE EFFECTIVENESS OF MONIES PROVIDED TO LOCAL NONPROFIT ORGANIZATIONS. BY PROVIDING BETTER FUNDING TO THE PROGRAMS BY RECIPIENTS, THE QUALITY OF LIFE IN THE ANNAPOLIS AND SURROUNDING COMMUNITIES WILL BE ENHANCED AND IMPROVED.

Special Events Schedule		2008
Form 990	For calendar year 2008, or tax year beginning <u>7/01/08</u> , and ending <u>6/30/09</u>	2008

Name _____

Employer I

2008

For calendar year 2008, or tax year beginning

7/01/08, and ending

6/30/09

THE CHECK FOUNDATION, INC.

20-1402626

	(A)	(B)	(C)	Others	Total
Gross receipts	5,419	0	0	0	5,419
Less contributions	0	0	0	0	0
Gross revenue	5,419	0	0	0	5,419
Less direct expenses	0	0	0	0	0
Net income (loss)	5,419	0	0	0	5,419

Description (A) **GOLF TOURNAMENT**

GOLF TOURNAMENT

(B) _____

(C) _____

Others _____

Depreciation and Amortization
(Including Information on Listed Property)

Name(s) shown on return

THE CHECK FOUNDATION, INC.

Identifying number
20-1402626

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	

(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 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	328

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	0
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	
			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	328
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)

THERE ARE NO AMOUNTS FOR PAGE 2

DAA