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

OMB No 1545-1150

2008**Open to Public Inspection****A For the 2008 calendar year, or tax year beginning** July 1 , 2008, and ending June 30 , 20 09**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

Fraternal Order of Eagles 2173 Aerie

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

201 Outer Loop

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

Louisville, Ky. 40214-5710

D Employer identification number

23 7138231

E Telephone number

(502) 363-2241

F Group Exemption Number

► 01-02

• **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:** ► www.derbyscityeagles.com**H Check** ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**J Organization type** (check only one) — ☒ 501(c) (8) ◀ (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** ► \$ 393729.00**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	
	3	Membership dues and assessments	3	15223.00
	4	Investment income	4	2031.00
	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 ☒		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	170357.00
	6b	Less: direct expenses other than fundraising expenses	6b	99358.00
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	70999.00	
7a	Gross sales of inventory, less returns and allowances	7a	206118.00	
7b	Less: cost of goods sold	7b	113251.00	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	92867.00	
8	Other revenue (describe ►)	8	0	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	9	181120.00	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	37866.00
	11	Benefits paid to or for members	11	0
	12	Salaries, other compensation, and employee benefits	12	20713.00
	13	Professional fees and other payments to independent contractors	13	1484.00
	14	Occupancy, rent, utilities, and maintenance	14	85696.00
	15	Printing, publications, postage, and shipping	15	1516.00
	16	Other expenses (describe ► see attached sheet)	16	35207.00
	17	Total expenses. Add lines 10 through 16	17	182482.00
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(1362.00)
	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	222798.00
	20	Other changes in net assets or fund balances (attach explanation)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	221436.00

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	69085.00	74207.00
23 Land and buildings	146911.00	141694.00
24 Other assets (describe ► Inventory)	6802.00	5535.00
25 Total assets	222798.00	221436.00
26 Total liabilities (describe ►)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	222798.00	221436.00

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

Cat No 106421

Form **990-EZ** (2008)

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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? People Helping People			
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.			
28	Hospice of Lou., Susan B. Koman, Ladies Auxilliary 2173, Fairdale High School, Fairdale Elite, (Jimmy Durante, Kidney, Cancer, Heart, Child Abuse, Golden Eagle, Diabetes, Alzheimers, Lou Reed Spinal Funds) Home of the Innocents, Crusade For Children, Special Olympics, FOE 3423 (Grants \$) If this amount includes foreign grants, check here ☐	28a	26700.00
29	Funeral Flowers, Fruit Baskets, Bibles, Children's Christmas, Needy People (Grants \$) If this amount includes foreign grants, check here ☐	29a	6255.00
30	(Grants \$) If this amount includes foreign grants, check here ☐	30a	
31	Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here ☐	31a	
32	Total program service expenses (add lines 28a through 31a) ☐	32	32955.00

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
Jim Bosworth 201 Outer Loop Lou., Ky. 40214	President / 10 hours	0	0	40.00
Shawn McGill 201 Outer Loop Lou., Ky. 40214	Vice Pres. / 10 hours	0	0	40.00
William Just 201 Outer Loop Lou., Ky. 40214	Secretary / 30 hours	0	0	2429.00
Harold Veteto 201 Outer Loop Lou., Ky. 40214	Treasurer / 15 hours	0	0	960.00
Don Strong 201 Outer Loop Lou., Ky. 40214	Trustee / 15 hours	0	0	140.00
Jerry Copley 201 Outer Loop Lou., Ky. 40214	Trustee / 15 hours	0	0	280.00
Bill Drury 201 Outer Loop Lou., Ky. 40214	Trustee / 25 hours	0	0	210.00
George Pentel 201 Outer Loop Lou., Ky. 40214	Trustee / 15 hours	0	0	560.00
Mike Slack 201 Outer Loop Lou., Ky. 40214	Trustee / 20 hours	0	0	80.00
Scott Davis 201 Outer Loop Lou., Ky. 40214	Trustee / 10 hours	0	0	420.00
Donnie Zimlich 201 Outer Loop Lou., Ky. 40214	Trustee / 15 hours	0	0	350.00
Marty Lynch 201 Outer Loop Lou., Ky. 40214	Trustee / 20 Hours	0	0	327.00
Thomas Easley Sr 201 Outer Loop Lou., Ky. 40214	Junior Past President 5 hours	0	0	0
Gary Dickerson 201 Outer Loop Lou., Ky. 40214	Chaplain / 2 hours	0	0	0
Dave Bassett 201 Outer Loop Lou., Ky. 40214	Conductor / 5 hours	0	0	0
Gary Mehnen 201 Outer Loop Lou., Ky. 40214	Guard 1 hour	0	0	0
Kenny Montfort 201 Outer Loop Lou., Ky. 40214	Auditor 2 hours	0	0	0

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

	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	33	✓
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	✓
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?	35a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a	37b	✓
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:	39a	
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a 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	40b	✓
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	✓
41 List the states with which a copy of this return is filed. ▶ <u>Ky</u>		
42a The books are in care of ▶ <u>F. O. E. 2173</u> Telephone no. ▶ <u>(502) 363-2241</u>		
Located at ▶ <u>201 Outer Loop Lou., Ky.</u> ZIP + 4 ▶ <u>40214-5710</u>		
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	✓
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.?	42c	✓
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	✓
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	✓

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."

	Yes	No
46		
47		
48		
49a		
49b		

(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
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
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: *William Just* Date: *02-09-10*

Type or print name and title: *William Just Secretary*

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed ☐

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ Preparer's Identifying Number (See instructions): _____

EIN: _____ Phone no.: () _____

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

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

2008

Open To Public Inspection

Name of the organization

Fraternal Order of Eagles 2173 Aerie

Employer identification number

23 7138231

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations
b ☐ Email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☒ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Kentucky Charitable Gaming License

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

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		(event type)	(event type)	(total number)	(Add col (a) through col (c))
Revenue	1 Gross receipts	45460.00	20300.00	39400.00	105160.00
	2 Less: Charitable contributions	0	0	0	0
	3 Gross revenue (line 1 minus line 2)	45460.00	20300.00	39400.00	105160.00
Direct Expenses	4 Cash prizes	15900.00	7000.00	12270.00	35170.00
	5 Non-cash prizes	0	0	7280.00	7280.00
	6 Rent/facility costs	0	295.00	0	295.00
	7 Other direct expenses	550.00	1776.00	975.00	3301.00
	8 Direct expense summary. Add lines 4 through 7 in column (d)				(46046.00)
	9 Net income summary. Combine lines 3 and 8 in column (d)				59114.00

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col. (c))
Revenue	1 Gross revenue	0	61928.00	3269.00	65197.00
	2 Cash prizes	0	46768.00	1377.00	48145.00
Direct Expenses	3 Non-cash prizes	0	0	0	0
	4 Rent/facility costs	0	0	0	0
	5 Other direct expenses	0	0	0	0
	6 Volunteer labor	☐ Yes _____ % ☐ No	☒ Yes 100 % ☐ No	☒ Yes 100 % ☐ No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					(48145.00)
8 Net gaming income summary. Combine lines 1 and 7 in column (d)					17052.00

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities: <u>Kentucky</u>		
a	Is the organization licensed to operate gaming activities in each of these states?	9a	✓
b	If "No," Explain: _____ _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? b If "Yes," Explain: _____ _____	10a	✓
11	Does the organization operate gaming activities with nonmembers?	11	✓
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	✓

		Yes	No
13	Indicate the percentage of gaming activity operated in:		
a	The organization's facility 13a 87 %		
b	An outside facility 13b 13 %		
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name ▶ <u>William Just Secretary C. F. O. / Jim Bosworth President C. E. O.</u>		
	Address ▶ <u>201 Outer Loop Lou., Ky. 40214</u>		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue? 15a		✓
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____		
c	If "Yes," enter name and address:		
	Name ▶ _____		
	Address ▶ _____		
16	Gaming manager information:		
	Name ▶ <u>William Just Secretary / C. F. O. — Jim Bosworth President C. E. O.</u>		
	Gaming manager compensation ▶ \$ <u>0</u>		
	Description of services provided ▶ <u>Record keeping / Reports to State of Ky. / Organize events</u>		
	☒ Director/officer ☐ Employee ☐ Independent contractor		
17	Mandatory distributions:		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? 17a		✓
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ <u>28400.00</u>		

Fraternal Order of Eagles Aerie 2173
201 Outer Loop
Louisville, Ky. 40214
E.I. N. 23-7138231
502-363-2241

Schedule for Part 1 question 10

Paid to Grand Aerie F. O. E.

Membership fee:	750.00
Per Capita Tax:	3120.00

Paid to Kentucky State Aerie

Per Capita Tax:	1041.00
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Charitable Contributions:	32955.00
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Total:	37866.00
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Fraternal Order of Eagles Aerie 2173
201 Outer Loop
Louisville, Ky. 40214
E. I. N. 23-7138231

Schedule for Part 1 Question 14

Repairs, maintenance & contract labor:	45932.00
Utilities:	22032.00
Insurance:	11525.00
Property Tax:	6207.00
Total:	85696.00

**Fraternal Order of Eagles Aerie 2173
201 Outer Loop
Louisville, Ky. 40214
E. I. N. 23-7138231
502-363-2241**

Schedule for Part 1 Question 16

Officers per diem:	5836.00
Office Expense:	2974.00
Permits:	2139.00
Phone:	995.00
Sales Tax:	9933.00
Service Charge:	330.00
Convention Expense:	6265.00
Depreciation:	6735.00
Total:	35207.00

Form 4562 Department of the Treasury Internal Revenue Service (99)	Depreciation and Amortization (Including Information on Listed Property) ▶ See separate instructions. ▶ Attach to your tax return.	OMB No. 1545-0172 2008 Attachment Sequence No. 67
Name(s) shown on return Fraternal Order of Eagles 2173 Aerie		Identifying number 23-7138231
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	

(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) Bldg	16	2431.00

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	3984.00
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		125.00	3 yr		S/L	41.00
b 5-year property		1393.00	5 yr		S/L	279.00
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	

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

20a Class life					
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	6735.00
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	

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:								
		%				S/L —		
		%				S/L —		
		%				S/L —		
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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
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												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
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).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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