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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 JUL 1, 2008 and ending JUN 30, 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
UNITED ASSOCIATION OF JOURNEYMEN AND 210 LOCAL

Number and street (or P O box, if mail is not delivered to street address) 2901 EAST 83RD PLACE

Room/suite

City or town, state or country, and ZIP + 4 MERRILLVILLE, IN 46410

D Employer identification number 35-2116536

E Telephone number (219)942-7224

F Group Exemption Number ▶ 0297

• **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: ▶ N/A

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) (5) ◀ (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 ▶ $ 823,384.

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	24,000.
	3	Membership dues and assessments		3	753,214.
	4	Investment income		4	2,696.
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain (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 ▶ ☐			
	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 ▶ SEE STATEMENT 4)		8	43,474.
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	823,384.
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	508,207.
	13	Professional fees and other payments to independent contractors		13	40,511.
	14	Occupancy, rent, utilities, and maintenance SEE STATEMENT 5		14	79,507.
	15	Printing, publications, postage, and shipping		15	3,756.
	16	Other expenses (describe ▶ SEE STATEMENT 1)		16	254,072.
	17	**Total expenses.** Add lines 10 through 16 ▶		17	886,053.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-62,669.
	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	1,034,824.
	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	972,155.

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	603,552.	22	459,178.
23	Land and buildings	496,385.	23	496,053.
24	Other assets (describe ▶ SEE STATEMENT 2)	45,000.	24	18,056.
25	**Total assets**	1,144,937.	25	973,287.
26	**Total liabilities** (describe ▶ SEE STATEMENT 3)	110,113.	26	1,132.
27	**Net assets or fund balances** (line 27 of column (B) must agree with line 21)	1,034,824.	27	972,155.

Part III Statement of Program Service Accomplishments (See the instructions for Part III)

What is the organization's primary exempt purpose? SEE STATEMENT 7

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

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

28 THE UNION'S ACTIVITIES INCLUDE SECURING ECONOMIC ADVANTAGES FOR ITS MEMBERSHIP AND TO AID WORKERS TO SECURE BETTER WORKING CONDITIONS.

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a

29

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

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

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
OWEN STEPHENS, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	BUSINESS MANAGER 45.00	92,637.	47,540.	6,194.
DAVID MISCH, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	BUSINESS AGENT 45.00	90,297.	47,973.	4,954.
EDWARD JEWETT, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	PRESIDENT 0.50	0.	0.	1,612.
MICKEY GREENYA, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	VICE PRESIDENT 0.50	0.	0.	1,612.
LEE CULVER, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	RECORDING SECRETARY 0.25	0.	0.	0.
KEITH KLEINFELDT, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	EXECUTIVE BOARD 0.25	0.	0.	0.
SALVADOR ESPINO, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	EXECUTIVE BOARD 0.25	0.	0.	0.
ROBERT DEPYSSLER, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	EXECUTIVE BOARD 0.25	0.	0.	0.
DANIEL SKARJA, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	EXECUTIVE BOARD 0.25	0.	0.	0.
DAVID KOUNTZ, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	TREASURER 0.25	0.	0.	0.
MIKE VANDERTUUK, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	FINANCE BOARD 0.25	0.	0.	0.
KEVIN HOOGEVEEN, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	FINANCE BOARD 0.25	0.	0.	0.
ALEX CORIANO, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	FINANCE BOARD 0.25	0.	0.	0.
CARLOS VILLANUEVA, 2901 E. 83RD PLACE, MERRILLVILLE, IN 46410	INSIDE GUARD 0.25	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		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			
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		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b	N/A	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		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?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a N/A			
b	Gross receipts, included on line 9, for public use of club facilities 39b N/A			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ N/A , section 4912 ▶ N/A , section 4955 ▶ N/A			
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	N/A	
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.			
d	Enter amount of tax on line 40c reimbursed by the organization ▶ 0.			
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 ▶ IN			
42a	The books are in care of ▶ DAVID MISCH Telephone no ▶ (219)942-7224			
	Located at ▶ 2901 E. 83RD PLACE, MERRILLVILLE, IN ZIP + 4 ▶ 46410			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		X
	If "Yes," enter the name of the foreign country ▶			
	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		X
	If "Yes," enter the name of the foreign country ▶			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A			

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

			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	46		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	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
N/A				
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 "

N/A

(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 ▶		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

▶ David Misch — Signature of officer — Date 02/04/2010

▶ DAVID MISCH Business Manager / Financial Secretary — Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Bernard J. Sullivan C.P.A. — Date 2/6/10 — Check if self-employed ▶ ☐ — Preparer's Identifying Number (See instr) 351-20-7295

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ BANSLEY & KIENER, L.L.P. 8745 W HIGGINS CHICAGO, ILLINOIS 60631

EIN ▶

Phone no ▶ (312)263-2700

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

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	BUILDINGS											
1	LAND	VARIES		.000	16	50,000.			50,000.			0.
2	BUILDING	08 01 00	SL	39.00	16	450,724.			450,724.	91,493.		11,557.
3	IMPROVEMENTS	VARIES	SL	7.00	16	246,564.			246,564.	162,844.		21,102.
4	OFFICE EQUIPMENT	VARIES	SL	7.00	16	33,326.			33,326.	28,901.		1,201.
5	AUTOMOBILE	10 22 04	SL	5.00	16	20,436.			20,436.	14,986.		4,087.
6	AUTOMOBILE	08 30 05	SL	5.00	16	23,632.			23,632.	13,392.		4,727.
7	(D)AUTOMOBILE	11 19 04	SL	5.00	16	22,300.			22,300.	15,982.		743.
8	AUTOMOBILE	08 28 08	SL	5.00	16	30,793.			30,793.			5,132.
	* 990-EZ PG 1 TOTAL BUILDINGS					877,775.		0.	877,775.	327,598.	0.	48,549.
	* GRAND TOTAL 990-EZ PG 1 DEPR					877,775.		0.	877,775.	327,598.	0.	48,549.

828102
04-25-08

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FORM 990-EZ OTHER EXPENSES STATEMENT 1

DESCRIPTION	AMOUNT
PER CAPITA TAXES	151,577.
AUTOMOBILE EXPENSE	20,065.
BANK SERVICE FEES	1,099.
CHRISTMAS EXPENSE	7,100.
DEATH FUND BENEFIT	13,210.
DONATIONS	12,388.
DUES AND SUBSCRIPTIONS	2,623.
FLOWERS & FRUIT	1,889.
MEETINGS & OUTINGS EXPENSE	12,341.
MORTGAGE INTEREST	3,586.
OFFICE & SUPPLIES EXPENSE	4,050.
REAL ESTATE TAXES	792.
LICENSES AND PERMITS	41.
INSURANCE EXPENSE	16,073.
MISCELLANEOUS	2,399.
ADVERTISING	4,839.
TOTAL TO FORM 990-EZ, LINE 16	254,072.

FORM 990-EZ OTHER ASSETS STATEMENT 2

DESCRIPTION	BEG. OF YEAR	END OF YEAR
NOTE RECEIVABLE	45,000.	0.
DUE FROM CONTRACTOR	0.	18,056.
TOTAL TO FORM 990-EZ, LINE 24	45,000.	18,056.

FORM 990-EZ OTHER LIABILITIES STATEMENT 3

DESCRIPTION	BEG. OF YEAR	END OF YEAR
MORTGAGE PAYABLE	77,343.	0.
DUE TO OTHER FUNDS & OTHER LIABILITIES	32,770.	1,132.
TOTAL TO FORM 990-EZ, LINE 26	110,113.	1,132.

FORM 990-EZ OTHER REVENUE STATEMENT 4

DESCRIPTION	AMOUNT
ADMINISTRATIVE FEE	41,400.
MISCELLANEOUS INCOME	2,074.
TOTAL TO FORM 990-EZ, LINE 8	43,474.

FORM 990-EZ OCCUPANCY, RENT, UTILITIES AND MAINTENANCE STATEMENT 5

DESCRIPTION	AMOUNT
DEPRECIATION	48,549.
OTHER EXPENSES	30,958.
TOTAL TO FORM 990-EZ, LINE 14	79,507.

FORM 990-EZ INFORMATION REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS STATEMENT 6

A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? . . . . . [ ] YES [X] NO

B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [ ] YES [X] NO

TO COORDINATE LABOR MATTERS AND TO ADMINISTER TO ANY LABOR PROBLEMS OF MEMBERS.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization 990-EZ
(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	Business or activity to which this form relates	Identifying number
UNITED ASSOCIATION OF JOURNEYMEN AND 210 LOCAL	FORM 990-EZ PAGE 1	35-2116536

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	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	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.)**

14	Special depreciation for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	48,549.

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	
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	48,549.
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						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		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons.

	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?		

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:					
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	