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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)

OMB No 1545-1150

2008Open 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 OCT 1, 2008 and ending SEP 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 MEALS-ON-WHEELS, INC.		D Employer identification number 06-0809614
		Number and street (or P.O. box, if mail is not delivered to street address)		E Telephone number
		89 MAPLE AVENUE		(203) 869-1312
		City or town, state or country, and ZIP + 4 GREENWICH, CT 06830		F Group Exemption Number

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method ☒ Cash ☐ Accrual
Other (specify) _____

I Website: ► WWW.MEALSONWHEELSOFGREENWICH.ORG/

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) (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 ► \$ **306,784.**

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	164,472.
	2 Program service revenue including government fees and contracts	2	134,023.
	3 Membership dues and assessments	3	
	4 Investment income	4	8,289.
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach 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 SEE STATEMENT 3	7b	7,416.	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	<7,416.>	
8 Other revenue (describe ► _____)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	299,368.	
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	126,482.
	13 Professional fees and other payments to independent contractors	13	3,623.
	14 Occupancy, rent, utilities, and maintenance	14	26,616.
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ► SEE STATEMENT 1)	16	143,123.
	17 Total expenses. Add lines 10 through 16	17	299,844.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<476.>	
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	339,744.
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20	<2,326.>
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	336,942.

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	22 263,328.	22 268,080.
23 Land and buildings	23	23
24 Other assets (describe ► OTHER DEPRECIABLE ASSETS)	24 78,962.	24 71,391.
25 Total assets	25 342,290.	25 339,471.
26 Total liabilities (describe ► PAYROLL TAXES PAYABLE)	26 2,546.	26 2,529.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	27 339,744.	27 336,942.

832171 12-17-08 LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Form 990-EZ (2008)

SCANNED FEB 10 2010

11450119 758707 3364

2008.05030 MEALS-ON-WHEELS, INC.

3364 1

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		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N		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?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 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 ▶ 0., section 4912 ▶ 0.; section 4955 ▶ 0.		
b Section 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		X
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 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		X
41 List the states with which a copy of this return is filed. ▶ CT		
42a The books are in care of ▶ DOUGLAS TAYLOR Telephone no ▶ (203) 869-1312		
Located at ▶ 89 MAPLE AVENUE, GREENWICH ZIP + 4 ▶ 06830		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
If "Yes," enter the name of the foreign country ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		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		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

Form 990-EZ (2008)

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		X
47		X
48		X
49a		X
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
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		

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 Signature of officer: *E. D. Taylor* Date: *01/26/10*

Type or print name and title: *E. D. TAYLOR* *TREASURER*

Paid Preparer's Use Only Preparer's signature: *Walter J. McKeever* Date: *1/27/2010* Check if self-employed: ☒ Preparer's identifying number (See instr.):

Firm's name (or yours if self-employed), address, and ZIP + 4: **WALTER J. MCKEEVER & COMPANY**
P.O. BOX 5147 15 VALLEY DRIVE
GREENWICH, CONNECTICUT 06831

EIN: Phone no: **(203) 622-8625**

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

Form 990-EZ (2008)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

Schedule A (Form 990 or 990-EZ) 2008

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.")	101,333.	114,595.	150,283.	156,650.	164,472.	687,333.
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	138,017.	124,947.	139,258.	158,214.	134,023.	694,459.
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	239,350.	239,542.	289,541.	314,864.	298,495.	1381792.
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.)						1381792.

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	239,350.	239,542.	289,541.	314,864.	298,495.	1381792.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	8,193.	8,235.	11,210.	10,633.	8,289.	46,560.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	8,193.	8,235.	11,210.	10,633.	8,289.	46,560.
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.)						1428352.
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	96.74	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	96.31	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	3.26	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	3.69	%

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 ☐

Schedule A (Form 990 or 990-EZ) 2008

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
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DESCRIPTION	AMOUNT
PROGRAM EXPENSE - DRIVERS	42.
PROGRAM EXPENSE - FOOD	108,440.
PROGRAM EXPENSE - INSURANCE	6,637.
PROGRAM EXPENSE - MISCELLANEOUS	417.
PROGRAM EXPENSE - KITCHEN SUPPLIES	11,925.
PROGRAM EXPENSE - POSTAGE	405.
PROGRAM EXPENSE - PUBLICITY	550.
PROGRAM EXPENSE - REFUSE REMOVAL	1,202.
PROGRAM EXPENSE - TELEPHONE	594.
MANAGEMENT & GENERAL - COMPUTER SUPPLIES	1,121.
MANAGEMENT & GENERAL - GIFTS	208.
MANAGEMENT & GENERAL - INSURANCE	3,419.
MANAGEMENT & GENERAL - MISCELLANEOUS	74.
MANAGEMENT & GENERAL - OFFICE SUPPLIES	4,154.
MANAGEMENT & GENERAL - POSTAGE	72.
MANAGEMENT & GENERAL - TELEPHONE	105.
FUNDRAISING - FUNDS APPEAL	3,603.
DEPRECIATION	155.
TOTAL TO FORM 990-EZ, LINE 16	143,123.

FORM 990-EZ	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	2
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DESCRIPTION	AMOUNT
UNREALIZED LOSS ON INVESTMENTS	<2,326.>
TOTAL TO FORM 990-EZ, LINE 20	<2,326.>

FORM 990-EZ	COST OF GOODS SOLD	STATEMENT	3
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DESCRIPTION	AMOUNT
DEPRECIATION	7,416.
TOTAL TO FORM 990-EZ, LINE 7B	7,416.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 4

- 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

FORM 990-EZ

PART IV - LIST OF OFFICERS, DIRECTORS,
TRUSTEES AND KEY EMPLOYEES

STATEMENT 5

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN EXPENSE CONTRIB ACCOUNT
JAMES C EDWARDS JR 93 ROCKWOOD LANE, GREENWICH, CT 06830	PRESIDENT 5.00	0.	0. 0.
LENORE DE CSEPEL 40 CATHLOW DRIVE, RIVERSIDE, CT 06878	VICE PRESIDENT 5.00	0.	0. 0.
GAIL DUMAS 11 CROWN LANE, GREENWICH, CT 06831	RECORDING SECRETARY 5.00	0.	0. 0.
BERNICE CARROLL 37 BONWIT ROAD, RIVERSIDE, CT 06878	CORRESPONDING SECRETARY 5.00	0.	0. 0.
E DOUGLAS TAYLOR, 45 HILLCREST PARK, OLD GREENWICH, CT 06870	TREASURER 5.00	0.	0. 0.
KAISHA NEWHAMS 500 VALLEY ROAD, COS COB, CT 06807	ASSISTANT TREASURER 5.00	0.	0. 0.
DEBORAH WARFIELD 89 MAPLE AVENUE, GREENWICH, CT 06830	OPERATIONS DIRECTOR 1.00	0.	0. 0.
HSIAO-LIEN BOARDMAN, 217 RIVERSIDE AVENUE, RIVERSIDE, CT 06878	DIRECTOR 1.00	0.	0. 0.
ANDREA BRENNAN 63 NORTH STREET, GREENWICH, CT 06830	DIRECTOR 1.00	0.	0. 0.
MARILYN ROSS CAHN, 2 FAIRFIELD AVENUE, OLD GREENWICH, CT 06870	DIRECTOR 1.00	0.	0. 0.
DANIEL P FITZGERALD, 326 AVALON GARDENS DRIVE, NANUET, NY 10954	DIRECTOR 1.00	0.	0. 0.
PETER A IGOE 37 BARTON LANE, COS COB, CT 06807	DIRECTOR 1.00	0.	0. 0.
CAROLYN LARUSSO, 8 STRAWBRIDGE LANE, GREENWICH, CT 06831	DIRECTOR 1.00	0.	0. 0.
GALE LAWRENCE 3 SEAGATE ROAD, RIVERSIDE, CT 06878	DIRECTOR 1.00	0.	0. 0.

MEALS-ON-WHEELS, INC.

06-0809614

CHARLES W LIVINGSTON, 19 LEGRANDE UNIT 17, GREENWICH, CT 06830	DIRECTOR 1.00	0.	0.	0.
LINDA MINCHIN 188 PUTNAM PARK, GREENWICH, CT 06830	DIRECTOR 1.00	0.	0.	0.
RENWICK MINCHIN 188 PUTNAM PARK, GREENWICH, CT 06830	DIRECTOR 1.00	0.	0.	0.
ROBERT PHILLIPS 32 JEFFREY ROAD, GREENWICH, CT 06830	DIRECTOR 1.00	0.	0.	0.
JANICE REPICCI, 56 WILLOWMERE CIRCLE, RIVERSIDE, CT 06878	DIRECTOR 1.00	0.	0.	0.
JACK SWEGER 15 AZALEA TERRACE, COS COB, CT 06807	DIRECTOR 1.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990-EZ, PART IV		0.	0.	0.

990-EZ PG.2

STATEMENT 6

TO PROVIDE MEALS TO THE ELDERLY, SICK & DISABLED IN THE TOWN OF GREENWICH,
CONNECTICUT

Depreciation and Amortization 990-EZ
(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

MEALS-ON-WHEELS, INC.

FORM 990-EZ PAGE 1

06-0809614

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	7,571.

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	7,571.
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
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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						
34 Was the vehicle available for personal use during off-duty hours?	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.

	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
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42 Amortization of costs that begins during your 2008 tax year:

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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**