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Form 990-EZ

Short Form

OMB No 1545-1150

Return of Organization Exempt From Income Tax

2008

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Sponsoring organizations and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form. The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury Internal Revenue Service

A For the 2008 calendar year, or tax year beginning 10-01-2008, and ending 09-30-2009

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C Name of organization: MAXIMUM ACCESSIBLE HOUSING-CIRCLE. Number and street: 11607 EUCLID AVENUE. City or town: CLEVELAND, OH 44106

D Employer identification number: 34-1337274. E Telephone number: (216) 231-7221. 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: Accrual

I Website: MAHOHIO.ORG

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Organization type: 501(c)(3)

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

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. Total: \$ 538,461

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 3 main sections: Revenue (lines 1-9), Expenses (lines 10-17), and Net Assets (lines 18-21). Includes sub-rows for special events and inventory.

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)

Table with 3 columns: Description, (A) Beginning of year, (B) End of year. Rows include Cash, Land and buildings, Other assets, Total assets, Total liabilities, and Net assets or fund balances.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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? TO PROVIDE HOUSING FOR LOW-INCOME PEOPLE WITH MOBILITY DISABILITIES			
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 PROVIDES HOUSING FOR LOW-INCOME PEOPLE WITH MOBILITY DISABILITIES OPERATES A 36-UNIT APARTMENT BUILDING UNDER SEC 202 OF THE NATIONAL HOUSING ACT, REGULATED BY HUD AS TO RENT CHARGES AND OPERATING METHODS (Grants \$ 0) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	28a		442,472
29 (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	29a		
30 (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	30a		
31 Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	31a		
32 Total program service expenses (add lines 28a through 31a)	32		442,472

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
See Additional Data Table				

Additional Data**Software ID:****Software Version:****EIN:** 34-1337274**Name:** MAXIMUM ACCESSIBLE HOUSING-CIRCLE**Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees**

(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
ANN RUSSELL 11607 EUCLID AVENUE CLEVELAND, OH 44106	PRESIDENT 0 00	0	0	0
MARCIA ROMANO 11607 EUCLID AVENUE CLEVELAND, OH 44106	BOARD MEMBER 0 00	0	0	0
FRANK ANDERSON 11607 EUCLID AVENUE CLEVELAND, OH 44106	SECRETARY 0 00	0	0	0
SCOTT STRAWN 11607 EUCLID AVENUE CLEVELAND, OH 44106	TREASURER 0 00	0	0	0
KATHY COTMAN 11607 EUCLID AVENUE CLEVELAND, OH 44106	PAST-PRESIDENT 0 00	0	0	0
FRANK KUCHAR 11607 EUCLID AVENUE CLEVELAND, OH 44106	BOARD MEMBER 0 00	0	0	0
THOMAS MEYER 11607 EUCLID AVENUE CLEVELAND, OH 44106	VICE-PRESIDENT 0 00	0	0	0
JAN JONES 11607 EUCLID AVENUE CLEVELAND, OH 44106	BOARD MEMBER 0 00	0	0	0
RENEE BOYKIN 11607 EUCLID AVENUE CLEVELAND, OH 44106	BOARD MEMBER 0 00	0	0	0
ROGER LYNCH 11607 EUCLID AVENUE CLEVELAND, OH 44106	BOARD MEMBER 0 00	0	0	0
MICHAEL V PALCISCO 11607 EUCLID AVENUE CLEVELAND, OH 44106	BOARD MEMBER 0 00	0	0	0
MATTIE SHAW 11607 EUCLID AVENUE CLEVELAND, OH 44106	BOARD MEMBER 0 00	0	0	0
STEVE HANSLER 11607 EUCLID AVENUE CLEVELAND, OH 44106	EXECUTIVE DIRECTOR 40 00	23,131	7,663	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		No
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		No
35 <i>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</i>			
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		No
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? <i>If "Yes," complete applicable parts of Schedule N</i>	36		No
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		
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		No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b		
39 <i>501(c)(7) organizations.</i> Enter			
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 <i>Section 501(c)(3) organizations.</i> Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶ 0			
b <i>Section 501(c)(3) and (4) organizations.</i> 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? <i>If "Yes," complete Schedule L, Part I.</i>	40b		No
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 <i>All organizations.</i> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	40e		No
41 List the states with which a copy of this return is filed ▶ <u>OH</u>			
42a The books are in care of ▶ <u>STEPHEN HANSLER</u> Telephone no ▶ <u>(216) 231-7221</u> 11607 EUCLID AVENUE Located at ▶ <u>CLEVELAND, OH</u> ZIP + 4 ▶ <u>44106</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)? 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.	42b	Yes	No
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 ▶ _____	42c		No
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43	43		
44 Did the organization maintain any donor advised funds? <i>If "Yes," Form 990 must be completed instead of Form 990-EZ.</i>	44	Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? <i>If "Yes," Form 990 must be completed instead of Form 990-EZ.</i>	45		No

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		No
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		No
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "yes," complete Schedule E		No
49a Did the organization make any transfers to an exempt non-charitable related organization?		No
49b 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 received more than \$100,000 of compensation from the organization. If there are 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 are 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 receiving over \$100,000		

Please 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: ***** Date: 2010-02-05

OFFICER OFFICER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: SSG Financial Services Inc Date: 2010-02-05 Check if self-employed:

Preparer's PTIN (See Gen Inst X)

Firm's name (or yours if self-employed), address, and ZIP + 4: SS&G FINANCIAL SERVICES INC, 32125 SOLON ROAD, SOLON, OH 441392284

EIN: Phone no: (440) 248-8787

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

Part II Support Schedule for Organizations Described in IRC 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.)

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 line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

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 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

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 for 2007 Schedule A, Part IV-A, line 26f	15	
16a 33 1/3% 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% Test - 2007. If the organization did not check the 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 the 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 IRC 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")	355	255	125	125	40	900
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	512,991	525,285	534,473	531,729	550,430	2,654,908
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	513,346	525,540	534,598	531,854	550,470	2,655,808
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 Total of lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						2,655,808

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	513,346	525,540	534,598	531,854	550,470	2,655,808
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	895	2,648	4,091	4,155	2,638	14,427
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b	895	2,648	4,091	4,155	2,638	14,427
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)	13,171	16,136	11,589	5,005	3,039	48,940
13 Total Support (Add lines 9, 10c, 11 and 12)						2,719,175
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	97.670 %
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	96.920 %

Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	0.530 %
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.380 %

- 19a 33 1/3% 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% 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 information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

TY 2008 General Explanation Attachment

Name: MAXIMUM ACCESSIBLE HOUSING-CIRCLE

EIN: 34-1337274

Identifier	Return Reference	Explanation
Schedule A, Part III, Line 12	Explanation for Other Income	MISCELLANEOUS COIN INCOME AIR CONDITIONING - TENANTS TENANT CHARGES UTILITY INCOME

TY 2008 Other Assets Schedule

Name: MAXIMUM ACCESSIBLE HOUSING-CIRCLE

EIN: 34-1337274

Description	Beginning of Year Amount	End of Year Amount
ACCOUNTS RECEIVABLE	1,085	0
PREPAIDS	2,100	6,181
WORKERS' COMPENSATION DEPOSIT	1,000	1,000

TY 2008 Other Expenses Schedule**Name:** MAXIMUM ACCESSIBLE HOUSING-CIRCLE**EIN:** 34-1337274

Description	Amount
PAYROLL TAXES	8,983
OFFICE EXPENSE	8,788
TRAVEL	3,193
INTEREST EXPENSE	123,193
OPER./MAINT. SUPPLIES	14,558
OPER./MAINT. CONTRACTS	18,152
SNOW REMOVAL	2,875
REAL ESTATE TAXES	34,483
MISC. LICENSES, TAXES, AND PERMITS	2,954
INSURANCE	18,196
TRASH REMOVAL	3,566
SECURITY PAYROLL/CONTRACT	6,538
ADVERTISING	644
BAD DEBT	1,085
MISC. ADMIN.	1,974

TY 2008 Other Liabilities Schedule

Name: MAXIMUM ACCESSIBLE HOUSING-CIRCLE

EIN: 34-1337274

Description	Beginning of Year Amount	End of Year Amount
ACCOUNTS PAYABLE	71,524	67,443
MORTGAGE AND OTHER NOTES PAYABLE	1,350,897	1,315,161
TENANT SECURITY DEPOSITS	9,795	9,988

TY 2008 Other Revenues Schedule

Name: MAXIMUM ACCESSIBLE HOUSING-CIRCLE

EIN: 34-1337274

Description	Amount
COIN INCOME	1,732
TENANT CHARGES	371
MISCELLANEOUS	936

**TY 2008 Transfers Personal Benefits
Contracts Declaration**

Name: MAXIMUM ACCESSIBLE HOUSING-CIRCLE

EIN: 34-1337274

Declaration: The organization did not, during the year, receive any funds, directly, or indirectly, to pay premiums on a personal benefit contract. The organization, did not, during the year, pay any premiums, directly, or indirectly, on a personal benefit contract.

Form 4562

Department of the Treasury Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2008

Attachment Sequence No 67

See separate instructions. Attach to your tax return.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Includes MAXIMUM ACCESSIBLE HOUSING-CIRCLE and Form 990-EZ Page 1.

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.

Table with 5 rows for Part I calculations: 1 Maximum amount, 2 Total cost of section 179 property, 3 Threshold cost, 4 Reduction in limitation, 5 Dollar limitation.

Table with 13 rows for Part II calculations: (a) Description of property, (b) Cost, (c) Elected cost, 7 Listed property, 8 Total elected cost, 9 Tentative deduction, 10 Carryover, 11 Business income limitation, 12 Section 179 expense deduction, 13 Carryover.

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)

Table with 4 rows for Part II calculations: 14 Special depreciation allowance, 15 Property subject to section 168(f)(1) election, 16 Other depreciation.

Part III MACRS Depreciation (Do not include listed property.)

Section A

Table with 2 rows for Section A: 17 MACRS deductions for assets placed in service in tax years beginning before 2008, 18 If you are electing to group any assets.

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows for 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, and residential/nonresidential rental property.

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

Table with 4 rows for Section C: 20a Class life, b 12-year, c 40-year.

Part IV Summary (See instructions)

Table with 3 rows for Part IV: 21 Listed property, 22 Total, 23 For assets shown above and placed in service during the current year.

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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation/deduction, (i) Elected section 179 cost. Includes rows 25-29 for special depreciation and business use percentages.

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.

Table with 6 main columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36 cover total miles driven and personal use availability.

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).

Table with 2 columns: Yes, No. Rows 37-41 cover policy statements and requirements for vehicle use by employees.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44 for amortization calculations.