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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 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
FATS & PROTEINS RESEARCH FOUNDATION, INC
FOUNDATION

Number and street (or P O box, if mail is not delivered to street address) 801 N. FAIRFAX ST.

Room/suite 205

City or town, state or country, and ZIP + 4 ALEXANDRIA, VA 22314

D Employer identification number 36-2497869

E Telephone number 703-683-2914

F Group Exemption Number ▶ N/A

- **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.FPRF.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) (6) ◀ (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 ▶ $ 873,049.

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	854,736.
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	18,313.
	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	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe ▶ _____)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	873,049.
Expenses	10	Grants and similar amounts paid (attach schedule) STMT 3		10	498,505.
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	187,673.
	13	Professional fees and other payments to independent contractors		13	19,313.
	14	Occupancy, rent, utilities, and maintenance SEE STATEMENT 2		14	31,312.
	15	Printing, publications, postage, and shipping		15	8,345.
	16	Other expenses (describe ▶ SEE STATEMENT 1)		16	62,379.
	17	**Total expenses.** Add lines 10 through 16 ▶		17	807,527.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	65,522.
	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	699,784.
	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	765,306.

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	691,894.	22	761,270.
23	Land and buildings		23	
24	Other assets (describe ▶ OTHER DEPRECIABLE ASSETS)	7,890.	24	4,036.
25	**Total assets**	699,784.	25	765,306.
26	**Total liabilities** (describe ▶ _____)	0.	26	0.
27	**Net assets or fund balances** (line 27 of column (B) must agree with line 21)	699,784.	27	765,306.

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 SEE STATEMENT 6

(Grants $ 498,505.) 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
SEE STATEMENT 5		147,000.	16,619.	

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 ▶ NONE

42a The books are in care of ▶ THE FOUNDATION Telephone no ▶ 703-683-2914

Located at ▶ 801 N. FAIRFAX STREET, SUITE 205, ALEXANDRIA, VA ZIP + 4 ▶ 22314

			Yes	No
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		X
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		X

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

Form **990-EZ** (2008)

832173
12-17-08

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
DR. SERGIO NATES, 801 N. FAIRFAX STREET, ALEXANDRIA, VA 22314	PRESIDENT 40.00	147,000.	16,619.	0.
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 ▶		

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 04/2/10

▶ Type or print name and title Sergio F. Nates - PRESIDENT

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's Identifying Number (See instr)
Jon M. Renner, CPA	3/25/10		
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ RENNER AND COMPANY, CPA, P.C 700 NORTH FAIRFAX ST, SUITE 400 ALEXANDRIA, VIRGINIA 22314			EIN ▶ Phone no 703-535-1200

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

Form 990-EZ (2008)

832174
12-17-08

FORM 990-EZ OTHER EXPENSES STATEMENT 1

DESCRIPTION	AMOUNT
ALLIED SUPPORT AND SEMINARS	2,617.
TRAVEL	42,861.
BANK CHARGES	924.
MEETINGS	15,399.
MISCELLANEOUS	578.
TOTAL TO FORM 990-EZ, LINE 16	62,379.

FORM 990-EZ OCCUPANCY, RENT, UTILITIES AND MAINTENANCE STATEMENT 2

DESCRIPTION	AMOUNT
DEPRECIATION	4,641.
OTHER EXPENSES	26,671.
TOTAL TO FORM 990-EZ, LINE 14	31,312.

FORM 990-EZ CASH GRANTS AND ALLOCATIONS STATEMENT 3

CLASS OF ACTIVITY/DONEE'S NAME AND ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
RESEARCH DR. JEFFRE FIRMAN, UNIVERSITY OF MISSOURI 116B ANIMAL SCIENCES RESEARCH CENTER COLUMBIA, MO 65211	GRANTEE	<4,400.>
RESEARCH DR. LAYI ADEOLA, PURDUE UNIVERSITY 915 W. STATE ST. WEST LAFAYETTE, IN 47907	GRANTEE	7,083.
RESEARCH DR. YANG WAN SHANGHAI FISHERIES UNIVERSITY SHANGHAI, CHINA	GRANTEE	4,400.
RESEARCH DR. ALBERT TACON, UNIVERSITY OF HAWAII 2500 CAMPUS ROAD HONOLULU, HI 96822	GRANTEE	26,382.
RESEARCH DR. ZYHOU WEN, VIRGINIA POLYTECHNIC INSTITUTE 3470 LITTON-REAVES HALL BLACKSBURG, VA 24061	GRANTEE	10,797.
RESEARCH DR. DOMINIQUE BUREAU, UNIVERSITY OF GUELPH DEPARTMENT OF ANIMAL AND POULTRY SCIENCE, UNIVERSITY OF GUELPH ONTARIO, CANADA	GRANTEE	15,600.
RESEARCH DR. GEORGE CHAMBERLAIN, AQUACULTURE INTERNATI 5661 TELEGRAPH ROAD, SUITE 3A ST LOUIS, MO 63129	GRANTEE	37,560.
RESEARCH DR. JORGE ARTURO SUAREZ CENIACUA BOGOTA, COLOMBIA	GRANTEE	20,000.
RESEARCH DR. DOMINIQUE BUREAU, UNIVERSITY OF GUELPH DEPARTMENT OF ANIMAL AND POULTRY SCIENCE, UNIVERSITY OF GUELPH ONTARIO, CANADA	GRANTEE	30,000.

RESEARCH DR. JESSE TRUSHENSKI, SOUTHERN ILLINOIS UNIVE 1125 LINCOLN DRIVE CARBONDALE, IL 62901	GRANTEE	25,722.
RESEARCH DR. JEFFRE FIRMAN, UNIVERSITY OF MISSOURI 116B ANIMAL SCIENCES RESEARCH CENTER COLUMBIA, MO 65211	GRANTEE	19,241.
RESEARCH DR. EHAB EL-HAROUN, CAIRO UNIVERSITY 66-125 COLE ROAD ONTARIO, CANADA	GRANTEE	2,000.
RESEARCH CLEMSON UNIVERSITY-ACRE PROJECT CLEMSON UNIVERSITY-300 BRACKETT HALL CLEMSON, SC 29634	GRANTEE	300,000.
RESEARCH NATIONAL RENDERERS ASSOCIATION 801 N. FAIRFAX STREET ALEXANDRIA, VA 22314	GRANTEE	2,120.
RESEARCH MIDDLE TENNESSEE STATE UNIVERSITY 1301 EAST MAIN ST. MURFREESBORO, TN 37132	GRANTEE	2,000.
TOTAL INCLUDED ON FORM 990-EZ, LINE 10		498,505.

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 CONTRIB	EXPENSE ACCOUNT
DR. SERGIO NATES, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	PRESIDENT 40.00	147,000.	16,619.	0.
GERALD F. SMITH, JR., 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	CHAIRMAN 2.00	0.	0.	0.
CARL WINTZER, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	VICE CHAIRMAN 2.00	0.	0.	0.
DAVID KIRSTEIN, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	TREASURER 2.00	0.	0.	0.
JAMES ANDREOLI, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
ERIKA WELTZIEN, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
BARRY GLOTMAN, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
ROBERT GRIFFIN, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
DANNY GAGNON, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
KEVIN KUHNI, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
DAVID KALUZNY, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
MIKE WATKINS, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
MARK HOHNBAUM, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
JEFF SMITH, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.

DON DAVIS, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
FRANK LUIS, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
JOHN DUPPS, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
MICHAEL KOEWLER, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
FRED CESPEDES, 801 N. FAIRAX ST., ALEXANDRIA, VA 22314	DIRECTOR 1.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990-EZ, PART IV		147,000.	16,619.	0.

PROVIDE RESEARCH FUNDING TO UNIVERSITIES AND RESEARCH INSTITUTIONS TO EXPAND THE UTILIZATION OF ANIMAL BY-PRODUCTS. FOURTEEN RESEARCH PROJECTS FUNDED DURING THE FISCAL YEAR.

TO PROVIDE AN INSTITUTION WHICH WILL DIRECT AND MANAGE A RESEARCH PROCESS THAT RESULTS IN AN ENHANCES CURRENT USAGE AND THE DEVELOPMENT OF NEW USES FOR RENDERED ANIMAL PRODUCT.

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

FATS & PROTEINS RESEARCH FOUNDATION, INC FOUNDATION

Business or activity to which this form relates

FORM 990-EZ PAGE 1

Identifying number

36-2497869

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	4,641.

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	4,641.
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												
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.

	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	