



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2008**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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

A For the 2008 calendar year, or tax year beginning 11/1/2008 , and ending 10/31/2009	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Farm Bureau Federation Mississippi Webster County Number and street (or P O box, if mail is not delivered to street address) Room/suite 1137 Veterans Memorial Blvd City, town, or country State ZIP + 4 Eupora MS 39744-2013
D Employer identification number 64-0393224	E Telephone number (662) 258-7802
F Group Exemption Number 1473	G Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) _____
H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
I Website: N/A	
J Organization type (check only one)— <input checked="" type="checkbox"/> 501(c) (5) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Check <input type="checkbox"/> 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 \$ 98,183	

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	0
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	48,960
	4	Investment income	4	248
	5a	Gross amount from sale of assets other than inventory	5a	0
	5b	Less: cost or other basis and sales expenses	5b	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	0
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ 0 of contributions reported on line 1)	6a	0
	6b	Less: direct expenses other than fundraising expenses	6b	0
Expenses	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0
	7a	Gross sales of inventory, less returns and allowances	7a	433
	7b	Less: cost of goods sold	7b	450
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-17
	8	Other revenue (describe Schedule 1)	8	48,542
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	97,733
	10	Grants and similar amounts paid (attach schedule)	10	22,019
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
Net Assets	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe See attached statement)	16	66,125
	17	Total expenses. Add lines 10 through 16	17	88,144
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	9,589
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	158,075
	20	Other changes in net assets or fund balances (attach explanation)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	167,664

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	53,368	39,180
23 Land and buildings	128,150	128,001
24 Other assets (describe See attached statement)	2,765	725
25 Total assets	184,283	167,906
26 Total liabilities (describe See attached statement)	26,208	242
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	158,075	167,664

For Privacy Act and Paperwork Reduction Act Notice, see the instruction for Form 990.
(HTA)Form **990-EZ** (2008)

SCANNED JAN 11 2010

RECEIVED
DEC 28 2009
OGDEN, UT
IRS-OSC

6
65

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

What is the organization's primary exempt purpose? To further the interests of farmers in Mississippi.
 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.

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

28		
(Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	<u>0</u>
29		
(Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	<u>0</u>
30		
(Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	<u>0</u>
31 Other program services (attach schedule)		
(Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	<u>0</u>
32 Total program service expenses. (add lines 28a through 31a)	32	<u>0</u>

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
Name <u>Mr. William P. Crowley</u> Str <u>1137 Veterans Blvd.</u> City <u>Eupora</u> ST <u>MS</u> ZIP <u>39744</u>	Title <u>President</u> Hr/WK <u>4.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Mr. Clint Tindall</u> Str <u>1137 Veterans Blvd.</u> City <u>Eupora</u> ST <u>MS</u> ZIP <u>39744</u>	Title <u>V-President</u> Hr/WK <u>3.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Mrs. Trena Cox</u> Str <u>1137 Veterans Blvd.</u> City <u>Eupora</u> ST <u>MS</u> ZIP <u>39744</u>	Title <u>Sec-Treas</u> Hr/WK <u>40.00</u>	<u>29,120</u>	<u>1,165</u>	<u>0</u>
Name <u>Mr. William Willingham</u> Str <u>1137 Veterans Blvd.</u> City <u>Eupora</u> ST <u>MS</u> ZIP <u>39744</u>	Title <u>Director</u> Hr/WK <u>1.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Mr. James Palmer</u> Str <u>1137 Veterans Blvd.</u> City <u>Eupora</u> ST <u>MS</u> ZIP <u>39744</u>	Title <u>Director</u> Hr/WK <u>1.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Mr. Jackie Earnest</u> Str <u>1137 Veterans Blvd.</u> City <u>Eupora</u> ST <u>MS</u> ZIP <u>39744</u>	Title <u>Director</u> Hr/WK <u>1.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Mr. David Hood</u> Str <u>1137 Veterans Blvd.</u> City <u>Eupora</u> ST <u>MS</u> ZIP <u>39744</u>	Title <u>Director</u> Hr/WK <u>1.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Mr. Donnie Womack</u> Str <u>1137 Veterans Blvd.</u> City <u>Eupora</u> ST <u>MS</u> ZIP <u>39744</u>	Title <u>Director</u> Hr/WK <u>1.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Mr. Jeffrey Tabb</u> Str <u>1137 Veterans Blvd.</u> City <u>Eupora</u> ST <u>MS</u> ZIP <u>39744</u>	Title <u>Director</u> Hr/WK <u>1.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Mr. Stanley Rogers</u> Str <u>1137 Veterans Blvd.</u> City <u>Eupora</u> ST <u>MS</u> ZIP <u>39744</u>	Title <u>Director</u> Hr/WK <u>1.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Mr. Harold Oswalt</u> Str <u>1137 Veterans Blvd.</u> City <u>Eupora</u> ST <u>MS</u> ZIP <u>39744</u>	Title <u>Director</u> Hr/WK <u>1.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Mr. Timothy Tindall</u> Str <u>1137 Veterans Blvd.</u> City <u>Eupora</u> ST <u>MS</u> ZIP <u>39744</u>	Title <u>Director</u> Hr/WK <u>1.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>

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	X
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36	X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
38 a 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	
39 Section 501(c)(7) organizations. 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	
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	40b	
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	X
41 List the states with which a copy of this return is filed ▶		
42 a The books are in care of ▶ Name Mrs. Trena Cox Telephone no. ▶ (662) 258-7802 Located at ▶ 1137 Veterans Memorial Blvd City Eupora ST MS ZIP + 4 ▶ 39744-2013		
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 ▶ <input type="checkbox"/> 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	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.

- 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. **Yes** **No**
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. **46** **47**
- 48** Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. **48**
- 49 a** 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
Name <u>None</u> Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total number of other employees paid over \$100,000 ▶		<u>0</u>	<u>0</u>	<u>0</u>

- 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
Name <u>None</u> Str _____		
City <u>ST</u> ZIP _____		<u>0</u>
Name _____ Str _____		
City <u>ST</u> ZIP _____		<u>0</u>
Name _____ Str _____		
City <u>ST</u> ZIP _____		<u>0</u>
Name _____ Str _____		
City <u>ST</u> ZIP _____		<u>0</u>
Name _____ Str _____		
City <u>ST</u> ZIP _____		<u>0</u>
Total number of other independent contractors each receiving over \$100,000 ▶		<u>0</u>

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 Paul Crowley Date 12-17-09

Type or print name and title Paul Crowley Date 12-17-09

Paid Preparer's Use Only Preparer's signature Joe G. Tingle Date 12-1-09 Check if self-employed ☐ Preparer's Identifying Number (See instructions) P00635496

Firm's name (or yours if self-employed), address, and ZIP +4 Mississippi Farm Bureau Federation EIN 64-0303134

6311 Ridgewood Road, Jackson, MS 39211 Phone no (601) 977-4206

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

Webster County Farm Bureau
SCHEDULE II
October 31, 2009

Page 2

	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		43.0%	57.0%		
Salary - Secretary	30289				
Payroll Taxes	2573				
Employee Insurance	401				
Retirement	1165				
TOTAL	34428	14804	19624		
 Expense Directly Attributed to Production of Farm Bureau Dues					
Income Tax - 990T ✕	2040				
Ag in the Classroom	56				
Board Expense	3403				
Contributions	191				
Leadership Conference	23				
MFBF Convention	1003				
Secretary Meeting	385				
Washington Tour	375				
Young Farmer Program	450				
TOTAL	7926	7926			
 Expense Directly Related to Production of Service Fees					
State Income Tax	603				
TOTAL	603		603		
 TOTAL EXPENSES	66125	33152	32973	0	0

Webster County Farm Bureau
SCHEDULE I
October 31, 2009

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	7105
------------------------	------

Southern Farm Bureau Life Insurance Company	6500
---	------

Southern Farm Bureau Casualty Insurance Company	23158
---	-------

Mississippi Farm Bureau Mutual Insurance Company	<u>11779</u>
--	--------------

Total Insurance Fees	<u>48542</u>
----------------------	--------------

Webster County Farm Bureau
SCHEDULE II
October 31, 2009

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	26942	26942			
Insurance Company Svc Fees	48542		48542		
Interest	248				248
Net Sales	-18				-18
	<hr/>				
TOTAL INCOME	75714	26942	48542	0	230
	<hr/>				

Relationship of Dues to
Service Fees

35.7% 64.3%

Floor Space Ratio

50.0% 50.0%

Allocation of General Overhead
Based on the Relationship of
Dues to Service Fees

Promotions	120		
Insurance	344		
Telephone	3470		
Postage	261		
Office Expense	2940		
Depreciation	982		
	<hr/>		
TOTAL	8117	2897	5220

Allocation of Occupancy Expense
Base on Area Occupied

Utilities	3914		
Taxes	3233		
Insurance	1364		
Building Maintenance	3093		
Interest	120		
Depreciation	3327		
	<hr/>		
TOTAL	15051	7525	7526

Part II, Line 26 (990-EZ) - Liabilities

26,208 242

Description		Beginning	End
1	Payroll Tax	125	242
2	Mortgage Payable	26,083	
3			
4			
5			
6			
7			
8			
9			
10			

Part II, Line 24 (990-EZ) - Other Assets

		2,765	725
Description		Beginning	End
1	Utility Deposits	85	85
2	Prepaid Taxes	2,680	640
3			
4			
5			
6			
7			
8			
9			
10			

Part I, Line 4 (990-EZ) - Investment Income

1	Interest on savings and temporary cash investments	1	248
2	Dividends and interest from securities	2	
3	Gross rents	3	
4	Other investment income	4	
5	Total	5	248

Webster County Farm Bureau
Depreciation Schedule
October 31, 2009
Building/Improvements

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Building	Nov-98	129761.00		129761.00	39.0	SL	33272 10	3327.21	36599.31	93161.69

129761 00	0 00	129761.00	33272.10	3327 21	36599 31	93161.69
-----------	------	-----------	----------	---------	----------	----------

Webster County Farm Bureau
Depreciation Schedule
October 31, 2009
Furniture & Equipment

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Fully Depreciated Items		11678.66		11678.66	7.0	SL	11678.66	0.00	11678.66	0.00
Desk	Nov-03	750.00		750.00	7.0	SL	535.70	107.14	642.84	107.16
Equipment	Jan-04	428.00		428.00	7.0	SL	305.70	61.14	366.84	61.16
Equipment	Oct-07	855.21		855.21	7.0	SL	122.17	122.17	244.34	610.87
Furniture	Jan-08	427.98		427.98	7.0	SL	61.14	61.14	122.28	305.70
Furniture	Jan-08	253.58		253.58	7.0	SL	36.23	36.23	72.46	181.12
Furniture	Aug-09		1705.58	1705.58	7.0	SL		243.65	243.65	1461.93
Furniture	Aug-09		2455.65	2455.65	7.0	SL		350.81	350.81	2104.84

14393.43	4161.23	18554.66	12739.60	982.28	13721.88	4832.78
----------	---------	----------	----------	--------	----------	---------

Depreciation and Amortization

(Including Information on Listed Property)

 Department of the Treasury
 Internal Revenue Service (99)

▶ 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

Farm Bureau Federation Mississippi Webster 990T

64-0393224

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	0
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	250,000

(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12	13	0

*Note: Do not use Part II or Part III below for listed property. Instead, use Part V.***Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	3,715

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		<input type="checkbox"/>

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)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		4,161	7 yrs.	HY	SL	594
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

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

20 a 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	4,309
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2008)