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<b>A For the 2008 calendar year, or tax year beginning 11-01-2008 , and ending 10-31-2009</b>				
<b>B</b> Check if applicable	<b>Please use IRS label or print or type. See Specific Instructions.</b>	<b>C Name of organization</b> Mississippi Propane Gas Association		<b>D Employer identification number</b>  64-0858300
<input type="checkbox"/> Address change		<b>Number and street (or P O box, if mail is not delivered to street address)</b> PO Drawer 3859		<b>E Telephone number</b>  (601) 354-4077
<input type="checkbox"/> Name change				<b>F Group Exemption Number</b> ▶
<input type="checkbox"/> Initial return		<b>City or town, state or country, and ZIP + 4</b> Jackson, MS 39207		
<input type="checkbox"/> Termination				
<input type="checkbox"/> Amended return				
<input type="checkbox"/> Application pending				






☒ **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**
☒ Accounting method ☒ Cash ☐ Accrual  
 Other (specify) ▶



<b>I Website:</b>  www.mspropane.com		<b>H</b> Check  <input checked="" type="checkbox"/> if the organization is <b>not</b> required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
<b>J Organization type</b> (check only one)— <input checked="" type="checkbox"/> 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.

<b>L</b> 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	<b>\$</b>	204,922
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<b>Part I</b>	<b>Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (See the instructions for Part I )
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Revenue		1	2
1	Contributions, gifts, grants, and similar amounts received . . . . .		
2	Program service revenue including government fees and contracts . . . . .		121,984
3	Membership dues and assessments . . . . .		80,620
4	Investment income . . . . .		709
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 <b>gaming</b> , 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	1,609
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) . . . . . 	9	204,922

Expenses	<b>10</b>	Grants and similar amounts paid (attach schedule)	<b>10</b>	
	<b>11</b>	Benefits paid to or for members	<b>11</b>	
	<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	2,945
	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	
	<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	2,141
	<b>16</b>	Other expenses (describe  )	<b>16</b>	206,420
	<b>17</b>	<b>Total expenses</b> (add lines 10 through 16) 	<b>17</b>	211,506


















<b>Net Assets</b>	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	-6,584
	<b>19</b>	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) . . . . .	<b>19</b>	281,974
	<b>20</b>	Other changes in net assets or fund balances (attach explanation) . . . . .	<b>20</b>	18,584
	<b>21</b>	Net assets or fund balances at end of year (combine lines 18 through 20) . . . . .	<b>21</b>	293,974

**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
<b>22</b>	Cash, savings, and investments . . . . .	83,228	<b>22</b> 77,006
<b>23</b>	Land and buildings . . . . .		<b>23</b>
<b>24</b>	Other assets (describe  )	199,851	<b>24</b> 219,143
<b>25</b>	<b>Total assets</b> . . . . .	283,079	<b>25</b> 296,149
<b>26</b>	<b>Total liabilities</b> (describe  )	1,105	<b>26</b> 2,175
<b>27</b>	<b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) .	281,974	<b>27</b> 293,974


<b>Part III Statement of Program Service Accomplishments</b> (See the instructions for Part III )		<b>Expenses</b> (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 promote and enhance the propane industry 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			
<b>28</b> The organization keeps members of the Propane Gas Industry informed, promotes relations and cooperation within the industry and strives for economic advancement, accident prevention and standardization (Grants \$ 0) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		<b>28a</b>	0
<b>29</b>  (Grants \$ ) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		<b>29a</b>	
<b>30</b>  (Grants \$ ) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		<b>30a</b>	
<b>31</b> Other program services (attach schedule) . . . . . (Grants \$ ) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		<b>31a</b>	
<b>32 Total program service expenses</b> (add lines 28a through 31a) . . . . .		<b>32</b>	
<b>Part IV List of Officers, Directors, Trustees, and Key Employees.</b> 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				

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	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> 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 6033(e) notice, reporting, and proxy tax requirements? 	35a	No		
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	35b			
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N . . . . .	36	No		
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions  <table><tr><td>37a</td><td>0</td></tr></table>	37a	0		
37a	0				
b	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	37b			
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> 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	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			
40a	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  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? . . . . .	40e	No		
41	List the states with which a copy of this return is filed 				
42a	The books are in care of  Barbara Wettach Telephone no  (601) 353-1624 808 N President Street Located at  Jackson, MS ZIP + 4  39202				
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 <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .	42b	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 <b>Form 1041</b> —Check here   and enter the amount of tax-exempt interest received or accrued during the tax year . . . . .  <table><tr><td>43</td></tr></table>	43			
43					
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44	No		
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	No		

complete the tables for lines 50 and 51.

<b>46</b>	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	<b>Yes</b>	<b>No</b>
<b>47</b>	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
<b>48</b>	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "yes," complete Schedule E		
<b>49a</b>	Did the organization make any transfers to an exempt non-charitable related organization?		
<b>b</b>	If "Yes," was the related organization(s) a section 527 organization?		
<b>50</b>	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
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
Total number of other independent contractors receiving over \$100,000		

<b>Please Sign Here</b>	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.					
	*****		2010-09-14			
	Signature of officer		Date			
	Jerry Wilkerson Executive Director Type or print name and title					
<b>Paid Preparer's Use Only</b>	Preparer's signature	Charles R Lindsay Jr CPA	Date	2010-09-14	Check if self-employed <input type="checkbox"/>	Preparer's PTIN (See Gen Inst X)
	Firm's name (or yours if self-employed), address, and ZIP + 4	Matthews Cutrer & Lindsay PA 599 C Steed Rd Ridgeland, MS 39157				EIN
						Phone no (601) 898-8875

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

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

OMB No 1545-0047

2008

Open to Public Inspection

If the organization answered “Yes,” to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- Section 501(c)(3) organizations    complete Parts I-A and B    Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations    complete Parts I-A and C below    Do not complete Part I-B
- Section 527 organizations    complete Part I-A only

If the organization answered “Yes,” to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h))    complete Part II-A    Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h))    Complete Part II-B    Do not complete Part II-A

If the organization answered “Yes,” to Form 990, Part IV, Line 5 (Proxy Tax)

- Section 501(c)(4), (5), or (6) organizations    complete Part III

Name of the organization Mississippi Propane Gas Association	Employer identification number  64-0858300
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Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations. (See the instructions for Schedule C for details.)

- 1

Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2

Political expenditures

\$
- 3

Volunteer hours

Part I-B To be completed by all organizations exempt under section 501(c)(3). (See the instructions for Schedule C for details.)

- 1

Enter the amount of any excise tax incurred by the organization under section 4955

\$
- 2

Enter the amount of any excise tax incurred by organization managers under section 4955

\$
- 3

If the organization incurred in a section 4955 tax, did it file Form 4720 for this year?

☐ Yes

☐ No
- 4a

Was a correction made?

☐ Yes

☐ No
- b

If "Yes," describe in Part IV

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3). (See the instructions for Schedule C for details.)

- 1

Enter the amount directly expended by the filing organization for section 527 exempt function activities

\$
- 2

Enter the amount of the filing organization's internal funds contributed to other organizations for section 527 exempt funtion activities

\$
- 3

Total of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b

\$
- 4

Did the filing organization file **Form 1120-POL** for this year?

☐ Yes

☐ No
- 5

State the names, addresses and Employer Identification Number (EIN) of all section 527 political organizations to which payments were made. Enter the amount paid and indicate if the amount was paid from the filing organization's own internal funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's internal funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

Part II-A

To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

A

Check

☐

if the filing organization belongs to an affiliated group

B

Check

☐

if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.)	(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns— If the amount on line 1e, column (a) or (b) is: Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000 The lobbying nontaxable amount is: 20% of the amount on line 1e \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a Enter -0- if line g is more than line a		
i Subtract line 1f from line 1c Enter -0- if line f is more than line c		
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>

4-Year Averaging Period Under Section 501(h)  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 1a through 1f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line d, column (e))					
f Grassroots lobbying expenditures					

Part II-B

To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines c through i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?			
i	Other activities If "Yes," describe in Part IV			
j	Total lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes" enter the amount of any tax incurred under section 4912			
c	If "Yes" enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See the instructions for Schedule C for details.)

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	Yes
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	No
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	Yes

Part III-B

To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See the instructions for Schedule C for details.)

1	Dues, assessments and similar amounts from members	1 \$	80,620
2	Section 162(e) non-deductible lobbying and political expenditures ( <b>do not include amounts of political expenses for which the section 527(f) tax was paid</b> ).		
a	Current Year	2a \$	17,834
b	Carryover from last year	2b \$	-6,610
c	Total	2c \$	11,224
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 \$	9,513
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4 \$	1,711
5	Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5 \$	

Part IV

Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation



## Supplemental Information

Identifier	Return Reference	Explanation
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Form **4562**  
Department of the Treasury  
Internal Revenue Service

Depreciation and Amortization  
(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 Mississippi Propane Gas Association	Business or activity to which this form relates  Form 990-EZ Page 1	Identifying number  64-0858300
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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 (see instructions) . . . . .	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	

(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	
9 Tentative deduction Enter the <b>smaller</b> 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 (see instructions) . . . . .	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 ) (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	2,140

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	2,140
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? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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 (see instructions)						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

30 Total business/investment miles driven during the year ( <b>do not</b> include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
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 (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
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? (See instructions )		
<b>Note:</b> 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) A mortization period or percentage	(f) A mortization for this year
42 A mortization of costs that begins during your 2008 tax year (see instructions)					
43 A mortization of costs that began before your 2008 tax year				43	
44 <b>Total.</b> Add amounts in column (f) See the instructions for where to report				44	

## TY 2008 Other Assets Schedule

**Name:** Mississippi Propane Gas Association

**EIN:** 64-0858300

Description	Beginning of Year Amount	End of Year Amount
Accounts Receivable	2,640	2,640
Investments-Other	197,211	216,503

TY 2008 Other Changes in Net Assets Schedule

**Name:** Mississippi Propane Gas Association

**EIN:** 64-0858300

Description	Amount
Unrealized Gains	18,584

**TY 2008 Other Expenses Schedule****Name:** Mississippi Propane Gas Association**EIN:** 64-0858300

Description	Amount
Other	1,313
Credit Card Expenses	706
Dues and Subscriptions	2,020
Miscellaneous	2,072
MPM & CSA Mgmt Fees	48,000
Office Expenses	5,507
Telephone	1,306
Travel	2,767
Legislative	5,025
Program Expenses	135,564
Depreciation	2,140

TY 2008 Other Liabilities Schedule

**Name:** Mississippi Propane Gas Association

**EIN:** 64-0858300

Description	Beginning of Year Amount	End of Year Amount
Other Liabilities	1,105	2,175

TY 2008 Other Revenues Schedule

**Name:** Mississippi Propane Gas Association

**EIN:** 64-0858300

Description	Amount
Telephone Royalty	1,609



**TY 2008 Transfers Personal Benefits  
Contracts Declaration**

**Name:** Mississippi Propane Gas Association

**EIN:** 64-0858300

**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.

Additional Data

Software ID:

Software Version:

EIN: 64-0858300

Name: Mississippi Propane Gas Association

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
Johnny Fair PO Drawer 3859 Jackson, MS 39207	President 1 00	0	0	0
Mart Windham PO Drawer 3859 Jackson, MS 39207	Vice-President 1 00	0	0	0
Jody Herring PO Drawer 3859 Jackson, MS 39207	Vice-President 1 00	0	0	0
Frank Long PO Drawer 3859 Jackson, MS 39207	Vice-President 1 00	0	0	0
Craig Watkins PO Drawer 3859 Jackson, MS 39207	Secretary/Treasurer 1 00	0	0	0
Bill Barbee PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Johnny Sayle PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Floyd Trammell PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Kevin Thomas PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Joe Walker PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Pam Helms PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Wint Magee PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Jerry Hill PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Mike Graham PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Walter Gresham PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Rob Love PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Jim McSweeney PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Bill Richardson PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Vernon Greenlee PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Rusty Easterling PO Drawer 3859 Jackson, MS 39207	Director 1 00	0	0	0
Jerry Wilkerson PO Drawer 3859 Jackson, MS 39207	Executive Director 1 00	0	0	0