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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 \$500,000 and total assets less than \$1,250,000 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

2009**Open to Public Inspection****A** For 2009 calendar year, or tax year beginning **JANUARY 01**, 2009, and ending **DECEMBER 31**, 20 09

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization FOUR COUNTY CONSERVATION		D Employer identification number 34-1412058
		Number & street (or P.O. box, if mail is not delivered to street addr.) Room/suite		E Telephone number
		P O BOX 427		(419) 483-8113
		City or town, state or country, and ZIP + 4		F Group Exemption Number. ►
		BELLEVUE OH 44811		

• **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: ► **N/A**

J Tax-exempt status (check only one) -- ☒ 501(c)(7) (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☐ if organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF).

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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ ... ► \$ **72,979**

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	
	2 Program service revenue including government fees and contracts	2	986
	3 Membership dues and assessments	3	14,140
	4 Investment income	4	4,585
	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)	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	28,982
	b Less: direct expenses other than fundraising expenses	6b	16,868
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	12,114	
7a Gross sales of inventory, less returns and allowances	7a	22,157	
b Less: cost of goods sold	7b	18,726	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	#1	3,431	
8 Other revenue (describe ► See attachment #2)	8	2,129	
9 Total revenue. All lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	37,385	
EXPENSES	10 Grants and similar amounts paid (attach schedule)	#3	1,848
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	595
	13 Professional fees and other payments to independent contractors	13	100
	14 Occupancy, rent, utilities, and maintenance	14	18,397
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ► See attachment #4)	16	7,545
	17 Total expenses. Add lines 10 through 16	17	28,485
ASSETS	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	8,900
	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	127,030
	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	135,930

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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	34,663	43,563
23 Land and buildings	90,474	90,898
24 Other assets (describe ► See attachment #5)	1,893	1,469
25 Total assets	127,030	135,930
26 Total liabilities (describe ► See attachment #6)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	127,030	135,930

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

Form **990-EZ** (2009)

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Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
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 outstanding at the end 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	
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 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3) and 501(c)(4) organizations. 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. NONE		
42a The organization's books are in care of See attachment #9 Telephone no. Located at ZIP + 4		
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	
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 and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b 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		X
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
b If "Yes," was the related organization a section 527 organization?		X

50 Complete this table for the organization's 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."

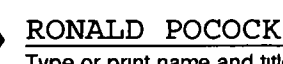
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000 ... ►

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d 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 5/1/10	
Paid Preparer's Use Only	 RONALD POCKOCK Type or print name and title		TREASURER	
	Preparer's signature	Date	Check if self-employed	Preparer's identifying no. (See instr.)
	Firm's name (or yours if self-employed), address, and ZIP + 4			

Preparer's signature:  Date: **03-13-2010** Check if self-employed: ☐ Preparer's identifying no.: **P00161870**
 Firm's name: **H&R BLOCK US TAX SERVICES** EIN: **43-1871840**
 Address: **4920 MILAN RD STE E Sandusky, OH 44870** Phone no.: **419-627-1581**

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

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if
the organization entered more than \$15,000 on Form 990-EZ, line 6a.**
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

FOUR COUNTY CONSERVATION

Employer identification number

34-1412058

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

Form 990-EZ filers are not required to complete this part

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations

b ☐ Internet and email solicitations

c ☐ Phone solicitations

d ☒ In-person solicitations

e ☐ Solicitation of non-government grants

f ☐ Solicitation of government grants

g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes

☒ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fund- raiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

OH

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000

REVENUE		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		3 GUN GIVEAW (event type)	52 GUN INC (event type)	(total number)	(Add col. (a) through col. (c))
1	Gross receipts	5,350	23,632		28,982
2	Less: Charitable contributions				
3	Gross income (line 1 minus line 2)	5,350	23,632		28,982
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
10	Direct expense summary. Add lines 4 through 9 in column (d)				()
11	Net income summary. Combine line 3, column (d), and line 10				28,982

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) thru col. (c))
1	Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
6	Volunteer labor	☐ Yes _____ % ☒ No	☐ Yes _____ % ☒ No	☐ Yes _____ % ☒ No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				()
8	Net gaming income summary. Combine line 1, column d, and line 7				

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a	X
b If "No," explain: _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	X
b If "Yes," explain: _____		
11 Does the organization operate gaming activities with nonmembers?	11	X
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	X

		Yes	No
13	Indicate the percentage of gaming activity operated in:		
a	The organization's facility 13a %		
b	An outside facility 13b %		
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name ►		
	Address ►		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	X
b	If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$		
c	If "Yes," enter name and address of the third party.		
	Name ►		
	Address ►		
16	Gaming manager information:		
	Name ►		
	Gaming manager compensation ► \$		
	Description of services provided ►		
	☐ Director/officer ☐ Employee ☐ Independent contractor		
17	Mandatory distributions:		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a	X
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$		

SCHEDULE OF GROSS PROFIT OR (LOSS) FROM SALE OF INVENTORY

Attachment 1: page 1 - 990-EZ Page 1, Part I, line 7

Keep for Your Records

Keep For
Your Records

For calendar year 2009 or tax period beginning 01-01-2009 , and ending 12-31-2009.

Name of Organization

FOUR COUNTY CONSERVATION

Employer Identification Number

34-1412058

Type of Inventory sold	Gross Sales	Cost of Goods	Gross Profit or (Loss)
KITCHEN INCOME	3,380	3,321	59
SHOOTING SUPPLIES	20		20
STILL INCOME	13,571	9,241	4,330
TRAP INCOME	5,186	6,164	-978
Total	22,157	18,726	3,431

Attachment 2: page 1 - 990-EZ Page 1, Part I, Line 8

For calendar year 2009 or tax period beginning 01-01-2009, and ending 12-31-2009.

Employer Identification Number 34-1412058

Description of Other Revenue	Amount
MISC INCOME	1,338
CONCELLED CARRY CLASS	275
CASH OVER	127
FESTIVAL INCOME	389
Total	2,129

Attachment 5: page 1 - 990-EZ Page 1, Part I, Line 24

For calendar year 2009 or tax period beginning 01-01-2009, and ending 12-31-2009.

Employer Identification Number

34-1412058

Description of Other Assets	Beginning of Year	End of Year	EOY FMV (990-PF Only)
TRACTOR AND LAWN MOWER	1,893	1,469	
Totals	1,893	1,469	

Attachment 4: page 1 - 990-EZ Page 1, Part I, Line 16

Inspection

For calendar year 2009 or tax period beginning 01-01-2009, and ending 12-31-2009.

FOUR COUNTY CONSERVATION

34-1412058

Total	7,545
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SCHEDULE OF GRANTS AND SIMILAR AMOUNTS PAID

Attachment 3: page 1 - 990-EZ Page 1, Part I, Line 10 - Grants and Similar Amounts Paid

Open to Public Inspection	For Calendar year 2009, or tax year period beginning 01-01-2009 and ending 12-31-2009.
Name of Organization FOUR COUNTY CONSERVATION	Employer Identification Number 34-1412058

Class of Activity	Recipient's Name and Address	Amount (FMV)	Purpose of Payment to Affiliate
CHARITABLE	STEIN HOSPICE		
ANTI DRUG	' ' ' WOHF RADIO		
EDUCATIONAL	' ' ' BOY SCOUTS TROOP 203		
ANTI DRUG	' ' ' WOHF RADIO		

Relationship	Description of Property	Book Value	How Book Value is Determined	How FMV is Determined	Date of Gift
		250			2009-09
		149			2009-07
		500			2009-09
Total		899			

SCHEDULE OF GRANTS AND SIMILAR AMOUNTS PAID

Attachment 3: page 2 - 990-EZ Page 1, Part I, Line 10 - Grants and Similar Amounts Paid

Open to Public
Inspection

For Calendar year 2009, or tax year period beginning 01-01-2009

and ending 12-31-2009.

Name of Organization

FOUR COUNTY CONSERVATION

Employer Identification Number

34-1412058

Class of Activity	Recipient's Name and Address	Amount (FMV)	Purpose of Payment to Affiliate		
CHARITABLE	' ' ' TOYS' FOR TOTS				
EDUCATIONAL SCHOLARSHIP	' ' ' DYLAN ORWIG, BOWLING STATE				
	' ' ' , , ,				
Relationship	Description of Property	Book Value	How Book Value is Determined	How FMV is Determined	Date of Gift
		149			2009-12
		300			2009-12
		500			2009-05
Total		949			

PRIMARY EXEMPT PURPOSE

Attachment 7: page 1 - 990-EZ Page 2, Part III

Open to Public Inspection	For calendar year 2009 or tax period beginning 01-01, and ending 12-31-2009.
Name of Organization FOUR COUNTY CONSERVATION	Employer Identification Number 34-1412058
Primary Purpose	
EDUCATIONAL CHARITABLE ANTI-DRUG MESSAGES SAFETY	

CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 8: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2009 or tax period beginning 01-01-2009, and ending 12-31-2009.			
Name of Organization FOUR COUNTY CONSERVATION			Employer Identification Number 34-1412058	
(A) Name and Address	(B) Title and Average Hrs. per Week	(C) Compensation (If not paid, enter 0)	(D) Cont. to Employee Ben. Plans & Def. Comp.	(E) Expense Account & Other Allowances
WILLIAM FERRES 11 HORSESHOE DR MONROEVILLE, OH 44847	PRESIDENT 6.00	0	0	0
TOM KERR 101 PARKVIEW BELLEVUE, OH 44811	SECRETARY 4.00	0	0	0
RONALD POCOCK 230 HAMILTON ST BELLEVUE, OH 44811	TREASURER 6.00	595	0	0
WILLY GARDNER 7495 CR 205 BELLEVUE, OH 44811	VICE PRESIDENT 6.00	0	0	0
CHUCK SEAMON 842 DELMOY AVE BELLEVUE, OH 44811	DIRECTOR 2.00	0	0	0
TED SEAMON 1923 CR 270 CLYDE, OH 43410	DIRECTOR 2.00	0	0	0
DAVE HORVATH 202 YORK ST BELLEVUE, OH 44811	DIRECTOR 2.00	0	0	0
STEVE MICHEL 8214 SOUTHWEST RD BELLEVUE, OH 44811	DIRECTOR 2.00	0	0	0
BOB LOWE 307 OAK ST CASTALIA, OH 44824	DIRECTOR 2.00	0	0	0
CLAYTON RENFRO 7326 N ST RT 101 CLYDE, OH 43410	DIRECTOR 2.00	0	0	0

BOOKS ARE IN CARE OF

Attachment 9 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2009 or tax period beginning 01-01, and ending 12-31-2009.
Name of Organization FOUR COUNTY CONSERVATION	Employer Identification Number 34-1412058
Part V - Line 42a	

Individual Name RONALD POCOCK
or
Business Name:

Street Address 230 HAMILTON ST

U.S. Address:

Zip code 44811 City BELLEVUE State OH
or

Foreign Address

City

Province or State

Country

Postal code

Phone Number

Fax Number

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

2009Attachment
Sequence No. **67**

Name(s) shown on return

FOUR COUNTY CONSERVATION

Business or activity to which this form relates

FOR FORM 990

Identifying number

34-1412058

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	250,000

6	(a) Description of property	(b) Cost (busn 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 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	250,000
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 2010 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	

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 2009	17	424
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 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (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 2009 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 instructions	22	424
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 (2009)