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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)

OMB No. 1545-1150

2009

Open to Public  
Inspection

► 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.

A For the 2009 calendar year, or tax year beginning

and ending

B Check if applicable  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

C Name of organization

VOLUSIA MANUFACTURERS ASSOCIATION

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

3 BLOCKHOUSE COURT

Room/suite

City or town, state or country, and ZIP + 4

ORMOND BEACH, FL 32174

D Employer identification number

59-2119052

E Telephone number

386-673-0505

F Group Exemption  
Number ►

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method:  Cash  Accrual  
Other (specify) ►

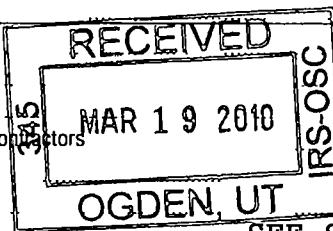
I Website: ► VMAONLINE.COM

J Tax-exempt status (check only one) —  501(c)(6) (insert no.)  4947(a)(1) or  527K 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 ► \$ 136,017.

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	33,014.
3	Membership dues and assessments	3	85,050.
4	Investment income	4	1,541.
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 ► <input type="checkbox"/>	6a	16,412.
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6b	9,464.
b	Less: direct expenses other than fundraising expenses	6c	6,948.
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a	
7a	Gross sales of inventory, less returns and allowances	7b	
b	Less: cost of goods sold	7c	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	
8	Other revenue (describe ► )	9	126,553.
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	10	
10	Grants and similar amounts paid (attach schedule)	11	
11	Benefits paid to or for members	12	83,600.
12	Salaries, other compensation, and employee benefits	13	1,950.
13	Professional fees and other payments to independent contractors	14	5,417.
14	Occupancy, rent, utilities, and maintenance	15	4,288.
15	Printing, publications, postage, and shipping	16	47,222.
16	Other expenses (describe ► )	17	142,477.
17	Total expenses. Add lines 10 through 16	18	<15,924. >
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	19	100,486.
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)	20	
20	Other changes in net assets or fund balances (attach explanation)	21	84,562.
21	Net assets or fund balances at end of year. Combine lines 18 through 20		



## 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	99,660.	22 85,171.
23		23 0.
24	882.	24 496.
25	100,542.	25 85,667.
26	56.	26 1,105.
27	100,486.	27 84,562.

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Form 990-EZ (2009)



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

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity  
 34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes  
 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?

b If "Yes," has it filed a tax return on Form 990-T for this year?

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch. N

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?

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?

b If "Yes," complete Schedule L, Part II and enter the total amount involved

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9

b Gross receipts, included on line 9, for public use of club facilities

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 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

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

► N/A

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization

► N/A

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

41 List the states with which a copy of this return is filed. ► NONE

42a The organization's books are in care of ► JAYNE FIFER Telephone no. ► 386-673-0505  
 Located at ► 3 BLOCKHOUSE COURT, ORMOND BEACH, FL ZIP + 4 ► 32174

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.

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: ►

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

44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ

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

	Yes	No
33	X	
34	X	
35a		X
35b	N/A	
36	X	
37b	X	
38a	X	
38b	N/A	
39a	N/A	
39b	N/A	
40b	N/A	
40e		X

	Yes	No
42b	X	
42c	X	

	Yes	No
44	X	
45	X	

Form 990-EZ (2009)

**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	46	
47	47	
48	48	
49a	49a	
49b	49b	

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

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If "Yes," was the related organization a section 527 organization?

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  N/A	(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

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."

N/A

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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	
	► <i>Jayne Cevera Fifer</i>	Date <i>13/10/2010</i>
► <i>Jayne Cevera Fifer</i>		
Type or print name and title		

Paid Preparer's Use Only	Preparer's signature ►	Date	Check if self-employed ► <input type="checkbox"/>	Preparer's identifying number (See instr)
	MIKE SIBLEY	02/25/10	► <input type="checkbox"/>	EIN ►
Firm's name (or yours if self-employed), address, and ZIP + 4 ►		JAMES MOORE & CO., P.L.	Phone no. ►	386-257-4100
► 121 EXECUTIVE CIRCLE		► <b>ORIGINAL</b>	► <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
► DAYTONA BEACH, FL 32114-1180		► <b>ORIGINAL</b>	► <b>ORIGINAL</b>	

May the IRS discuss this return with the preparer shown above? See instructions

►  Yes  No

Form 990-EZ (2009)

Department of the Treasury  
Internal Revenue Service

► 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.

Name of the organization

**Employer identification number**  
**59-2119052**

## VOLUSIA MANUFACTURERS ASSOCIATION

**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 section.

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**

**2 a** 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?

**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

**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.

**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>AWARDS BANQUET</b> (event type)	(b) Event #2 <b>LEAN SEMINARS</b> (event type)	(c) Other events <b>NONE</b> (total number)	(d) Total events (add col. (a) through col (c))
1 Gross receipts	8,795.	5,532.		14,327.
2 Less: Charitable contributions				
3 Gross income (line 1 minus line 2)	8,795.	5,532.		14,327.
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	8,544.	609.		9,153.
10 Direct expense summary. Add lines 4 through 9 in column (d)				► ( 9,153 )
11 Net income summary. Combine line 3, column (d), and line 10				► 5,174.

**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) through col (c))
1 Gross revenue					
2 Cash prizes					
3 Noncash prizes					
4 Rent/facility costs					
5 Other direct expenses					
6 Volunteer labor		<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> 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					►

9 Enter the state(s) in which the organization operates gaming activities:	Yes	No
a Is the organization licensed to operate gaming activities in each of these states?	.....	.....
b If "No," explain:	_____	
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	.....	.....
b If "Yes," explain:	_____	
11 Does the organization operate gaming activities with nonmembers?	.....	.....
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?	.....	.....

13 Indicate the percentage of gaming activity operated in:

a The organization's facility .....  
 b An outside facility .....

	Yes	No
13a	%	
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? .....

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? .....

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 ► \$ \_\_\_\_\_

15a

17a

FORM 990-EZ	OTHER EXPENSES	STATEMENT 1
DESCRIPTION		AMOUNT
TRAVEL		3,266.
MISCELLANEOUS		1,204.
TELEPHONE		3,876.
SUPPLIES		1,025.
PART-TIME STAFF		3,894.
COMPUTER SERVICES & WEBSITE EXPENSE		11,625.
INSURANCE		1,535.
AWARDS		395.
SEMINARS & MEETING		19,438.
CREDIT CARD FEES		578.
DEPRECIATION		386.
<b>TOTAL TO FORM 990-EZ, LINE 16</b>		<b>47,222.</b>

FORM 990-EZ	OTHER LIABILITIES	STATEMENT 2
DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE & ACCRUED EXPENSES	56.	1,105.
<b>TOTAL TO FORM 990-EZ, LINE 26</b>	<b>56.</b>	<b>1,105.</b>

**FORM 990-EZ**

INFORMATION REGARDING TRANSFERS  
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

**STATEMENT 3**

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 4

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JAYNE FIFER, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	PRESIDENT/CEO 40.00	69,474.	8,416.	0.
REBA MACLAGAN, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	CHAIR 1.00	0.	0.	0.
JOHN MORELLI, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	VICE CHAIR - PROGRAMS 1.00	0.	0.	0.
PETE VON LERSNER, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	IMMEDIATE PAST CHAIR 1.00	0.	0.	0.
JOE PAUL, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
JOHN FERGUSON, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
STAN SIDOR, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
STEVE HALL, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
DORRIE SAWYER, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
BISSY HOLDEN, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
JIM ZAHNEN, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
ROY BRADDY, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
MIKE SIBLEY, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
CHRIS KEARNEY, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.

## . VOLUSIA MANUFACTURERS ASSOCIATION

59-2119052

LYNN LAWSON, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
PAT GRAY, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
JIM TOWNSEND, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
LOIS STUART, 3 BLOCKHOUSE COURT, ORMOND BEACH, FL 32174	DIRECTOR 1.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990-EZ, PART IV		69,474.	8,416.	0.

THE PURPOSE OF THE VOLUSIA MANUFACTURERS ASSOCIATION IS TO PROVIDE INFORMATION, EDUCATION, AND NETWORKING OPPORTUNITIES FOR LOCAL MANUFACTURER'S.

Depreciation and Amortization 990-EZ  
(Including Information on Listed Property)

2009

Attachment  
Sequence No 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

VOLUSIA MANUFACTURERS ASSOCIATION

FORM 990-EZ PAGE 1

59-2119052

**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 2008 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 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.)

14 Special depreciation allowance 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	

**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	386.
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 2009 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	
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 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 instr.	22	386.
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	

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11-04-09 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2009)

## 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

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle						
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
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?												
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

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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	<input type="checkbox"/> Yes	<input type="checkbox"/> No
39 Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
41 Do you meet the requirements concerning qualified automobile demonstration use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**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
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42 Amortization of costs that begins during your 2009 tax year

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43 Amortization of costs that began before your 2009 tax year

43

44 Total. Add amounts in column (f). See the instructions for where to report

44