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Form **990-EZ**

## 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

Department of the Treasury  
Internal Revenue Service

- ▶ 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.

<b>A</b> For the 2009 calendar year, or tax year beginning _____, and ending _____		<b>C</b> Name of organization <b>QUALITY LIFE ASSOCIATION INC</b>		<b>D</b> Employer identification number <b>59-2937104</b>
<b>B</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	Please use IRS label or print or type. See Specific Instructions.	Number and street (or P O box, if mail is not delivered to street address) <b>4327 S HWY 27</b>		Room/suite <b>417</b>
		City or town, state or country, and ZIP + 4 <b>CLERMONT FL 34711</b>		<b>E</b> Telephone number <b>352-394-4912</b>
				<b>F</b> 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: ▶ **QLA-OSTROMY.ORG**

**J** Tax-exempt status (check only one) —  501(c) ( **3** ) ◀ (insert no.)  4947(a)(1) or  527

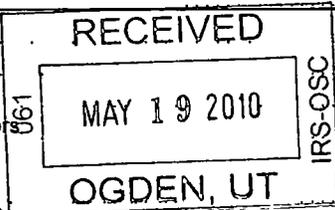
**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**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 ▶ \$ **75,521**

**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		45,328
	2 Program service revenue including government fees and contracts		
	3 Membership dues and assessments	<b>SEE STATEMENT 1</b>	9,650
	4 Investment income		1,023
	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 checked="" type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	8,507
	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	8,507
	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 ▶ <b>SEE STATEMENT 2</b> )	8	11,013
	9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	75,521
Expenses	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	30,507
	13 Professional fees and other payments to independent contractors	13	285
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	6,504
	16 Other expenses (describe ▶ <b>SEE STATEMENT 3</b> )	16	27,606
	17 <b>Total expenses.</b> Add lines 10 through 16	17	64,902
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	10,619
	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	50,620
	20 Other changes in net assets or fund balances (attach explanation) <b>SEE STATEMENT 4</b>	20	7,501
	21 <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	68,740



**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	50,620	68,740
23	Land and buildings		
24	Other assets (describe ▶ _____)		
25	<b>Total assets</b>	50,620	68,740
26	<b>Total liabilities</b> (describe ▶ _____)	0	0
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	50,620	68,740

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



**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		<b>X</b>
34	Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		<b>X</b>
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>X</b>
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 Schedule N		<b>X</b>
37a	Enter amount of political expenditures, direct or indirect, as described in the instr. <span style="float:right">▶ <b>37a</b></span>		
b	Did the organization file Form 1120-POL for this year?		<b>X</b>
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>X</b>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float:right">▶ <b>38b</b></span>		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9 <span style="float:right">▶ <b>39a</b></span>		
b	Gross receipts, included on line 9, for public use of club facilities <span style="float:right">▶ <b>39b</b></span>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 <span style="float:right">▶</span> _____, section 4912 <span style="float:right">▶</span> _____; section 4955 <span style="float:right">▶</span> _____		
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		<b>X</b>
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 <span style="float:right">▶</span> _____		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶</span> _____		
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		<b>X</b>
41	List the states with which a copy of this return is filed <span style="float:right">▶ <b>NONE</b></span>		
42a	The organization's books are in care of <span style="float:right">▶ <b>JUDY SCHMIDT</b></span> Telephone no <span style="float:right">▶ <b>352-394-4912</b></span>		
	<b>3682 DOUNE WAY</b>		
	Located at <span style="float:right">▶ <b>CLERMONT, FL</b></span> ZIP + 4 <span style="float:right">▶ <b>34711</b></span>		
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)?		<b>X</b>
	If "Yes," enter the name of the foreign country <span style="float:right">▶</span> _____		
	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.?		<b>X</b>
	If "Yes," enter the name of the foreign country <span style="float:right">▶</span> _____		
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 <span style="float:right">▶ <input type="checkbox"/></span>		
	<span style="float:right">▶ <b>43</b></span>		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		<b>X</b>
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		<b>X</b>

**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  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 47  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 48  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 49a | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 49b | <input type="checkbox"/> | <input type="checkbox"/>            |
- 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 operating 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	(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: *Judy L Schmidt* Date: 05/03/10

**JUDY SCHMIDT** EXECUTIVE DIRECTOR

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: *Robert C. Ondick, CPA* Date: 05/03/10 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: **ROBERT C. ONDICK, CPA, P.C.**  
**551 MAIN ST STE 120**  
**JOHNSTOWN, PA 15901-2032**

Preparer's Identifying Number (See instr): **P00670528**

EIN: **25-1754034**

Phone no: **814-536-7579**

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

Form **990-EZ** (2009)



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	57,365	61,408	68,195	45,861	45,328	278,157
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	57,365	61,408	68,195	45,861	45,328	278,157
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						278,157

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4	57,365	61,408	68,195	45,861	45,328	278,157
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,113		4,498		1,023	11,634
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on					0	
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>11 Total support.</b> Add lines 7 through 10						289,791
<b>12</b> Gross receipts from related activities, etc (see instructions)					12	30,193
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	95.99%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14	<b>15</b>	%
<b>16a 33 1/3 % support test—2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
<b>b 33 1/3 % support test—2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> Total. Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8</b> Public support (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12.)						

**14** First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17	<b>18</b>	%

**19a** 33 1/3 % support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

**b** 33 1/3 % support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

**20** Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

**Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments**

Description	Amount
MEMBERSHIP DUES	\$ 9,650
TOTAL	<u>\$ 9,650</u>

**Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue**

Description	Amount
CONFERENCE FEES	\$ 7,265
NEWSPAPER ADS	3,000
EXHIBIT FEES	500
PICTURES	248
TOTAL	<u>\$ 11,013</u>

**Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
EXPENSES	\$
OFFICE	1,402
TRAVEL	884
CONFERENCES/MEETINGS	17,851
INSURANCE	1,450
BANK CHARGES	770
EXHIBIT EXPENSE	215
FREIGHT	620
MISCELLANEOUS EXPENSE	800
SPEAKER FEES	750
TELEPHONE	1,047
AWARDS	108
SYMPOSIUM EXPENSE	1,709
TOTAL	<u>\$ 27,606</u>

**Statement 4 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances**

Description	Amount
INCREASE IN INVESTMENT MARKET VALUE	\$ 7,501
TOTAL	<u>\$ 7,501</u>

**Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

Description

---

ALQ SERVES TO MEET THE SPECIAL NEEDS OF PERSONS WITH A CONTINENTAL  
DEVERSION AND TO EDUCATE OTHERS OF THE LATE ADVANCES IN OSTOMY OPTIONS

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**Statement 6 - Form 990-EZ, Part III, Line 31 - Statement of Program Service  
Accomplishments**

Description

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QLA SERVES TO MEET THE SPECIAL NEED OF PERSONS WITH A CONTINENTAL DIVERSION  
& TO EDUCATE OTHERS OF THE LATE ADVANCES IN OSTOMY OPTIONS

# Depreciation and Amortization

## (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.      ▶ Attach to your tax return.

Attachment  
Sequence No **67**

Name(s) shown on return <b>WEST DADE COMMUNITY SERVICES INC</b>	Business or activity to which this form relates <b>990EZ</b>	Identifying number <b>27-0004016</b>
--------------------------------------------------------------------	-----------------------------------------------------------------	-----------------------------------------

### 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	<b>1</b>	250,000
2 Total cost of section 179 property placed in service (see instructions)	<b>2</b>	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	800,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	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	<b>5</b>	250,000

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property. Enter the amount from line 29	<b>7</b>	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	<b>9</b>	0
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	<b>11</b>	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	<b>12</b>	0
13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	<b>13</b>	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)	<b>14</b>	
15 Property subject to section 168(f)(1) election	<b>15</b>	
16 Other depreciation (including ACRS)	<b>16</b>	

### 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	<b>17</b>	653
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)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 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

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	<b>21</b>	248
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	<b>22</b>	901
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

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? [X] Yes [ ] No
24b If "Yes," is the evidence written? [X] Yes [ ] No
Table with columns (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (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)
26 Property used more than 50% in a qualified business use
Table with columns (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.
27 Property used 50% or less in a qualified business use
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

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)
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?
Table with columns (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6

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?
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)
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

Table with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions)
43 Amortization of costs that began before your 2009 tax year
44 Total. Add amounts in column (f). See the instructions for where to report