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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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 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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
HARRISON DISTRICT BOARD OF REALTORS, INC.

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
3100 A MEADOWMERE

City, town, or country | State | ZIP + 4
HARRISON | AR | 72601

D Employer identification number
71-0520755

E Telephone number
(870) 741-1671

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) ▶

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

I Website: ▶ N/A

J Tax-exempt status (check only one)— ☒ 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 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 ▶ $ 202,846

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	185,081
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	13,263
	4	Investment income	4	4,502
	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)		
	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	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶	9	202,846
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	20,800
	13	Professional fees and other payments to independent contractors	13	4,916
	14	Occupancy, rent, utilities, and maintenance	14	4,380
	15	Printing, publications, postage, and shipping	15	269
	16	Other expenses (describe ▶ See Attached Statement)	16	145,432
	17	**Total expenses.** Add lines 10 through 16 ▶	17	175,797
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	27,049
	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	232,128
	20	Other changes in net assets or fund balances (attach explanation)	20	464
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	259,641

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	116,190	22	109,823
23 Land and buildings	142,653	23	148,112
24 Other assets (describe ▶ See Attached Statement)	4,124	24	3,676
25 **Total assets**	262,967	25	261,611
26 **Total liabilities** (describe ▶ See Attached Statement)	30,839	26	1,970
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	232,128	27	259,641

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

What is the organization's primary exempt purpose? TO PROMOTE/MAINTAIN INTEREST IN REAL ESTATE

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, and other relevant information for each program title

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

28 HOMES GUIDE
SENTRILOCK SERVICES
MLS SERVICE
(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a

29
(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a

30
(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a

31 Other program services (attach schedule)
(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a

32 **Total program service expenses.** (add lines 28a through 31a) ▶ 32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
SALLY LANE 1428 H-2 HWY 62-65 N HARRISON AR 72601	Title PRESIDENT Hr/WK 2 00			
RANDY MOORE 300 S MAIN HARRISON AR 72601	Title PRESIDENT-ELECT Hr/WK 2 00			
TERRY STAMBAUGH 1309 N MAIN HARRISON AR 72601	Title SECRETARY/TREAS Hr/WK 2.00			
JEFF PRATT 1309 N MAIN HARRISON AR 72601	Title PAST PRESIDENT Hr/WK 2.00			
DORWIN SHADDOX 108 B WEST STEPHENSON HARRISON AR 72601	Title DIRECTOR Hr/WK 2.00			
SARAH POWELL 1412 HWY 62-65 N HARRISON AR 72601	Title DIRECTOR Hr/WK 2 00			
CHRIS PARKS 906 HWY 62-65 N HARRISON AR 72601	Title DIRECTOR Hr/WK 2 00			
MELISSA O'NEAL 3100 A MEADOWMERE HARRISON AR 72601	Title EXECUTIVE OFFICE Hr/WK 28.00	20,475		325
	Title Hr/WK			
	Title Hr/WK			
	Title Hr/WK			
	Title Hr/WK			
	Title Hr/WK			
	Title Hr/WK			
	Title Hr/WK			
	Title Hr/WK			
	Title Hr/WK			
	Title Hr/WK			

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	33		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining 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?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
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	36		X
37 a	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
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still 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			
40 a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ , section 4912 ▶ _____ , section 4955 ▶ _____			
b	Section 501(c)(3) and 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		
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. ▶ _____			
42 a	The organization's books are in care of ▶ THE ORGANIZATION Telephone no. ▶ (870) 741-1671			
	Located at ▶ 3100 A MEADOWMERE City HARRISON ST AR ZIP + 4 ▶ 72601			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		X
	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		X
	If "Yes," enter the name of the foreign country: ▶ _____			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A			
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations 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	46		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

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
Name None Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			

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
Name None Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		

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

▶ Melissa O'Neal — Signature of officer — Date 07/21/2010

▶ Melissa O'Neal, Executive Officer — Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed	Preparer's identifying number (See instructions)
D Scott Stone, CPA	7/19/2010	☐	P00558163

Firm's name (or yours if self-employed), address, and ZIP + 4: Stone Financial and Tax Center, PLLC, 400 N Main St Ste 1, Harrison, AR 72601

EIN ▶ 03-0568160

Phone no ▶ (870) 743-2588

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

Part I, Line 16 (990-EZ) - Other Expenses

			145,432
1	Travel	1	5,190
2	Meals and entertainment	2	2,930
3	Fundraising	3	
4	Amortization	4	
5	Conferences, conventions, and meetings	5	
6	Depreciation	6	6,019
7	Depletion	7	
8	Equipment rental and maintenance	8	986
9	Interest	9	116
10	Supplies	10	491
11	Telephone	11	1,614
12	Unrelated business income taxes	12	
13	ADVERTISING	13	303
14	AWARDS	14	78
15	CHARITABLE CONTRIBUTIONS	15	1,008
16	DUES	16	185
17	EDUCATION	17	598
18	FEES & LICENSES	18	384
19	INSURANCE	19	370
20	PAYROLL TAXES	20	1,913
21	PROPERTY TAXES	21	1,638
22	OTHER EXPENSE	22	39
23	HOMES GUIDE	23	91,546
24	MLS BOOKS	24	270
25	MLS SERVICE FEES	25	21,037
26	SENTRILOCK FEES	26	8,699
27	MISCELLANEOUS EXPENSE	27	18
28		28	

Part I, Line 20 (990-EZ) - Other Changes in Net Assets or Fund Balances 464

	Description		Amount
1	DEPRECIATION ADJUSTMENT	1	464
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10		10	

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

		4,124	3,676
	Description	Beginning	End
1	ACCOUNTS RECEIVABLE	1,349	901
2	INVENTORY	1,879	1,879
3	PREPAID EXPENSES	896	896
4			
5			
6			
7			
8			
9			
10			

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

		30,839	1,970
	Description	Beginning	End
1	ACCOUNTS PAYABLE	500	
2	CREDIT CARD PAYABLE	3,406	
3	PAYROLL LIABILITIES	1,422	1,470
4	SECURITY DEPOSITS	395	500
5	NOTES PAYABLE	25,116	
6			
7			
8			
9			
10			

Form 4562 Statement - 990EZ

12/31/2009

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec, 179, Bonus	2009 Deprec	2009 Accum Deprec
	2003 FURNITURE	4/4/2003	F-11	100 00%	1,188				1,188	7	200DB	HY	1,019	106	1,125
	2003 FURNITURE	4/4/2003	F-11	100 00%	3,716				3,716	7	200DB	HY	3,228	166	3,394
	2003 MAILBOX/SIGN	4/4/2003	F-11	100 00%	835				835	7	200DB	HY	723	75	798
	2003 BUILDING	5/1/2003	R-5	100 00%	130,155				130,155	39	SL/GDS	MM	18,772	3,337	22,109
	2007 SPRINKLER SY	8/1/2007	F-10	100 00%	5,401				5,401	7	200DB	HY	1,158	945	2,103
	2007 MFP PRINTER	9/6/2007	F-6	100 00%	854				854	5	200DB	HY	256	164	420
	2008 TV - BOARDRO	5/23/2008	F-11	100 00%	970				970	7	200DB	HY	69	238	307
	2009 NEW OFFICE CI	9/4/2009	F-11	100 00%	107				107	7	200DB	HY		15	15
	2009 11 CLASSROOM	9/4/2009	F-11	100 00%	2,874				2,874	7	200DB	HY		411	411
	2009 20 CLASSROOM	9/4/2009	F-11	100 00%	1,380				1,380	7	200DB	HY		197	197
	2009 REMODEL - CL	10/15/2009	R-5	100 00%	6,537				6,537	39	SL/GDS	MM		35	35
Listed Property															
Listed property with more than 50% business use (Line 25 and 26)															
	2005 FLAT SCREEN M	7/1/2005	F-4	100 00%	361				361	5	200DB	HY	299	42	341
	2006 COMPUTER	2/9/2006	F-4	100 00%	754				754	5	200DB	HY	537	87	624
	2009 DELL COMPUTE	5/15/2009	F-4	100 00%	604				604	5	200DB	HY		121	121
	2009 DELL MINI COM	6/29/2009	F-4	100 00%	401				401	5	200DB	HY		80	80
	Total listed prop with > 50% business use				2,120				2,120				836	330	1,166
	Subtotal Listed Property				2,120				2,120				836	330	1,166

Elections

Election to NOT claim first-year special depreciation - All Property

The Taxpayer elects out of first-year special depreciation for all depreciable property placed in service during the current tax year

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

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

OMB No 1545-0184

2009

Attachment Sequence No **27**

Name(s) shown on return: HARRISON DISTRICT BOARD OF REALTORS, INC.

Identifying number: 71-0520755

1 Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . | 1 |

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2003 FURNITURE	4/4/2003	1/1/2009		3,394	3,716	-322

3	Gain, if any, from Form 4684, line 43 .	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft . . .	6	
7	Combine lines 2 through 6 Enter the gain or (loss) here and on the appropriate line as follows . .	7	-322
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9 If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	
9	Subtract line 8 from line 7 If zero or less, enter -0- If line 9 is zero, enter the gain from line 7 on line 12 below If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) . .	9	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less)

11	Loss, if any, from line 7 . . .	11	(322)
12	Gain, if any, from line 7 or amount from line 8, if applicable . . .	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 35 and 42a . . .	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36 .	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16 . . .	17	-322
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below For individual returns, complete lines a and b below		
a	If the loss on line 11 includes a loss from Form 4684, line 39, column (b)(ii), enter that part of the loss here Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23 Identify as from "Form 4797, line 18a " See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a Enter here and on Form 1040, line 14	18b	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No 1545-0172

2009

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
HARRISON DISTRICT BOARD OF REALTORS	990EZ	71-0520755

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	5,366
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 (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 (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 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	5,031
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 depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19	a 3-year property						
	b 5-year property						
	c 7-year property		4,361	7	HY	200DB	623
	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	10/15/2009	6,537	39 yrs	MM	S/L	35
					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	21	330
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	6,019
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? ☐ 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 (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
See statement							330	
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**	330	
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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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 (see instructions).

	Yes	**No**
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**

(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				**43**	
44 **Total.** Add amounts in column (f) See the instructions for where to report				**44**	