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Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

2009

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2009, or tax year beginning JUN 1, 2009, and ending MAY 31, 2010

G Check all that apply Initial return Initial return of a former public charity Final return
 Amended return Address change Name change

| | | | | | |
|---|---|---|--|--------------------|----------|
| Use the IRS label. otherwise, print or type. | Name of foundation EBY-BROWN FOUNDATION | | A Employer identification number 36-3331104 | | |
| | Number and street (or P.O. box number if mail is not delivered to street address) P.O. BOX 3067 | | Room/suite | | |
| See Specific Instructions | City or town, state, and ZIP code NAPERVILLE, IL 60566 | | B Telephone number (630) 778-2800 | | |
| H Check type of organization | <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation | | | | |
| I Fair market value of all assets at end of year (from Part II, col. (c), line 16) | J Accounting method | Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) 1,118,156. | E If private foundation status was terminated under section 507(b)(1)(A), check here ► <input type="checkbox"/> | | |
| Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a)) | | (a) Revenue and expenses per books | (b) Net investment income | | |
| Revenue | 1 Contributions, gifts, grants, etc., received | 15. | | | |
| | 2 Check ► <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B | | | | |
| | 3 Interest on savings and temporary cash investments | 4,575. | 4,575. | STATEMENT 1 | |
| | 4 Dividends and interest from securities | | | | |
| | 5a Gross rents | | | | |
| | b Net rental income or (loss) | | | | |
| | 6a Net gain or (loss) from sale of assets not on line 6b | | | | |
| | b Gross sales price for all assets on line 6a | | | | |
| | 7 Capital gain net income (from Part IV, line 2) | | 0. | | |
| | 8 Net short-term capital gain | | | | |
| | 9 Income modifications | | | | |
| | 10a Gross sales less returns and allowances | | | | |
| b Less Cost of goods sold | | | | | |
| c Gross profit or (loss) | | | | | |
| 11 Other income | 126,356. | 126,356. | 0. STATEMENT 2 | | |
| 12 Total. Add lines 1 through 11 | 130,946. | 130,931. | 0. | | |
| Operating and Administrative Expenses | 13 Compensation of officers, directors, trustees, etc | 0. | 0. | 0. | |
| | 14 Other employee salaries and wages | | | | |
| | 15 Pension plans, employee benefits | | | | |
| | 16a Legal fees | | | | |
| | b Accounting fees | | | | |
| | c Other professional fees | | | | |
| | 17 Interest | | | | |
| | 18 Taxes | 925. | 0. | 925. | 0. |
| | 19 Depreciation and depletion | 63,143. | 0. | 63,143. | |
| | 20 Occupancy | | | | |
| | 21 Travel, conferences, and meetings | | | | |
| | 22 Printing and publications | | | | |
| | 23 Other expenses | 135,869. | 135,869. | 135,869. | 135,854. |
| | 24 Total operating and administrative expenses. Add lines 13 through 23 | 199,937. | 135,869. | 199,937. | 135,854. |
| 25 Contributions, gifts, grants paid | 117,000. | | | 117,000. | |
| 26 Total expenses and disbursements. Add lines 24 and 25 | 316,937. | 135,869. | 199,937. | 252,854. | |
| 27 Subtract line 26 from line 12 | <185,991.00 | | | | |
| a Excess of revenue over expenses and disbursements | | | | | |
| b Net investment income (if negative, enter -0-) | | 0. | | | |
| c Adjusted net income (if negative, enter -0-) | | | 0. | | |

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Form 990-PF (2009)

| | Part II Balance Sheets | Attached schedules and amounts in the description column should be for end-of-year amounts only | Beginning of year | End of year | |
|-----------------------------|---|---|-------------------|----------------|-----------------------|
| | | | (a) Book Value | (b) Book Value | (c) Fair Market Value |
| Assets | 1 Cash - non-interest-bearing | | | | |
| | 2 Savings and temporary cash investments | | 432,187. | 304,374. | 304,374. |
| | 3 Accounts receivable ► | | | | |
| | Less allowance for doubtful accounts ► | | | | |
| | 4 Pledges receivable ► | | | | |
| | Less allowance for doubtful accounts ► | | | | |
| | 5 Grants receivable | | | | |
| | 6 Receivables due from officers, directors, trustees, and other disqualified persons | | | | |
| | 7 Other notes and loans receivable ► | | | | |
| | Less allowance for doubtful accounts ► | | | | |
| | 8 Inventories for sale or use | | | | |
| | 9 Prepaid expenses and deferred charges | | | | |
| | 10a Investments - U.S. and state government obligations | | | | |
| | b Investments - corporate stock | | | | |
| | c Investments - corporate bonds | | | | |
| | 11 Investments - land, buildings and equipment basis ► | | | | |
| | Less accumulated depreciation ► | | | | |
| | 12 Investments - mortgage loans | | | | |
| | 13 Investments - other | | | | |
| | 14 Land, buildings, and equipment basis ► | 1,996,007. | | | |
| | Less accumulated depreciation STMT 5 ► | 1,182,225. | 871,960. | 813,782. | 813,782. |
| | 15 Other assets (describe ►) | | | | |
| | 16 Total assets (to be completed by all filers) | | 1,304,147. | 1,118,156. | 1,118,156. |
| Liabilities | 17 Accounts payable and accrued expenses | | | | |
| | 18 Grants payable | | | | |
| | 19 Deferred revenue | | | | |
| | 20 Loans from officers, directors, trustees, and other disqualified persons | | | | |
| | 21 Mortgages and other notes payable | | | | |
| | 22 Other liabilities (describe ► FILING FEE PAYABLE) | | 15. | 15. | |
| | 23 Total liabilities (add lines 17 through 22) | | 15. | 15. | |
| Net Assets or Fund Balances | Foundations that follow SFAS 117, check here ► <input type="checkbox"/> | and complete lines 24 through 26 and lines 30 and 31. | | | |
| | 24 Unrestricted | | | | |
| | 25 Temporarily restricted | | | | |
| | 26 Permanently restricted | | | | |
| | Foundations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> | and complete lines 27 through 31 | | | |
| | 27 Capital stock, trust principal, or current funds | | 0. | 0. | |
| | 28 Paid-in or capital surplus, or land, bldg., and equipment fund | | 0. | 0. | |
| | 29 Retained earnings, accumulated income, endowment, or other funds | | 1,304,132. | 1,118,141. | |
| | 30 Total net assets or fund balances | | 1,304,132. | 1,118,141. | |
| | 31 Total liabilities and net assets/fund balances | | 1,304,147. | 1,118,156. | |

Part III Analysis of Changes in Net Assets or Fund Balances

| | | |
|---|---|------------|
| 1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return) | 1 | 1,304,132. |
| 2 Enter amount from Part I, line 27a | 2 | <185,991.> |
| 3 Other increases not included in line 2 (itemize) ► | 3 | 0. |
| 4 Add lines 1, 2, and 3 | 4 | 1,118,141. |
| 5 Decreases not included in line 2 (itemize) ► | 5 | 0. |
| 6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30 | 6 | 1,118,141. |

Part IV Capital Gains and Losses for Tax on Investment Income

| (a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.) | | | (b) How acquired P - Purchase D - Donation | (c) Date acquired (mo., day, yr.) | (d) Date sold (mo., day, yr.) | |
|---|---|---|--|--------------------------------------|----------------------------------|--|
| 1a | | | | | | |
| b | NONE | | | | | |
| c | | | | | | |
| d | | | | | | |
| e | | | | | | |
| (e) Gross sales price | (f) Depreciation allowed (or allowable) | (g) Cost or other basis plus expense of sale | (h) Gain or (loss) (e) plus (f) minus (g) | | | |
| a | | | | | | |
| b | | | | | | |
| c | | | | | | |
| d | | | | | | |
| e | | | | | | |
| Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69 | | | (l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h)) | | | |
| (i) F M V as of 12/31/69 | | (j) Adjusted basis as of 12/31/69 | (k) Excess of col (i) over col (j), if any | | | |
| a | | | | | | |
| b | | | | | | |
| c | | | | | | |
| d | | | | | | |
| e | | | | | | |
| 2 Capital gain net income or (net capital loss) | { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 } | | 2 | | | |
| 3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8 | { } | | 3 | | | |

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

 Yes No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

| (a) Base period years Calendar year (or tax year beginning in) | (b) Adjusted qualifying distributions | (c) Net value of noncharitable-use assets | (d) Distribution ratio (col (b) divided by col (c)) |
|--|--|--|---|
| 2008 | 69,895. | 408,049. | .171291 |
| 2007 | 75,381. | 365,173. | .206425 |
| 2006 | 18,292. | 301,543. | .060661 |
| 2005 | 75,606. | 256,490. | .294772 |
| 2004 | 20,500. | 207,753. | .098675 |
| 2 Total of line 1, column (d) | | 2 | .831824 |
| 3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years | | 3 | .166365 |
| 4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5 | | 4 | 362,757. |
| 5 Multiply line 4 by line 3 | | 5 | 60,350. |
| 6 Enter 1% of net investment income (1% of Part I, line 27b) | | 6 | 0. |
| 7 Add lines 5 and 6 | | 7 | 60,350. |
| 8 Enter qualifying distributions from Part XII, line 4 | | 8 | 252,854. |

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate
See the Part VI instructions

Part VI | Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

| | | |
|--|--|-------------|
| 1a | Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter "N/A" on line 1 | 1 0. |
| Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions) | | |
| b | Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b | |
| c | All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b) | |
| 2 | Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) | |
| 3 | Add lines 1 and 2 | |
| 4 | Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) | |
| 5 | Tax based on Investment Income. Subtract line 4 from line 3 If zero or less, enter -0- | |
| 6 | Credits/Payments | |
| a | 2009 estimated tax payments and 2008 overpayment credited to 2009 | 6a 1,080. |
| b | Exempt foreign organizations - tax withheld at source | 6b |
| c | Tax paid with application for extension of time to file (Form 8868) | 6c |
| d | Backup withholding erroneously withheld | 6d |
| 7 | Total credits and payments Add lines 6a through 6d | 7 1,080. |
| 8 | Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached | 8 |
| 9 | Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed | 9 |
| 10 | Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid | 10 1,080. |
| 11 | Enter the amount of line 10 to be Credited to 2010 estimated tax ► | 11 0. |

Part VII-A | Statements Regarding Activities

| | | |
|----|--|----------|
| 1a | During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? | Yes No |
| 1b | Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i> | Yes No |
| 1c | Did the foundation file Form 1120-POL for this year? | Yes No |
| d | Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ► \$ 0. (2) On foundation managers ► \$ 0. | 0. |
| e | Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ 0. | 0. |
| 2 | Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i> | Yes No |
| 3 | Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i> | Yes No |
| 4a | Did the foundation have unrelated business gross income of \$1,000 or more during the year? | Yes No |
| b | If "Yes," has it filed a tax return on Form 990-T for this year? | Yes No |
| 5 | Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i> | Yes No |
| 6 | Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? | Yes No |
| 7 | Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i> | Yes No |
| 8a | Enter the states to which the foundation reports or with which it is registered (see instructions) ► | N/A |
| b | If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i> | Yes No |
| 9 | Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i> | Yes No |
| 10 | Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i> | Yes No |

Part VII-A Statements Regarding Activities (continued)

| | | | |
|----|---|------|-----|
| 11 | At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions) | 11 | X |
| 12 | Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? | 12 | X |
| 13 | Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► NONE | 13 | X |
| 14 | The books are in care of ► RICHARD W. WAKE Telephone no ► 630-778-2800 Located at ► 280 WEST SHUMAN BLVD, SUITE 280, NAPERVILLE, IL ZIP+4 ► 60563 | | |
| 15 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year | ► 15 | N/A |

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

| File Form 4720 if any item is checked in the "Yes" column, unless an exception applies. | | Yes | No |
|---|--|------------------------------|--|
| 1a | During the year did the foundation (either directly or indirectly) | | |
| (1) | Engage in the sale or exchange, or leasing of property with a disqualified person? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> X No |
| (2) | Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> X No |
| (3) | Furnish goods, services, or facilities to (or accept them from) a disqualified person? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> X No |
| (4) | Pay compensation to, or pay or reimburse the expenses of, a disqualified person? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> X No |
| (5) | Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> X No |
| (6) | Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> X No |
| b | If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here | N/A | ► <input type="checkbox"/> |
| c | Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009? | 1c | X |
| 2 | Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)) | | |
| a | At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> X No |
| b | If "Yes," list the years ► _____ | | |
| b | Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions) | N/A | 2b |
| c | If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► _____ | | |
| 3a | Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> X No |
| b | If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009) | N/A | 3b |
| 4a | Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? | 4a | X |
| b | Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009? | 4b | X |

Part VII-B | Statements Regarding Activities for Which Form 4720 May Be Required (continued)

| | | | | |
|---|---|--|--|----|
| 5a During the year did the foundation pay or incur any amount to | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| (2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| (3) Provide a grant to an individual for travel, study, or other similar purposes? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? | N/A | | | 5b |
| Organizations relying on a current notice regarding disaster assistance check here | <input type="checkbox"/> | | | |
| c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? | N/A | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| If "Yes," attach the statement required by Regulations section 53.4945-5(d). | | | | |
| 6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | 6b |
| b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | <input type="checkbox"/> | | | X |
| If "Yes" to 6b, file Form 8870 | | | | |
| 7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? | N/A | | | 7b |

Part VIII | Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

| (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 and deferred compensation | (e) Expense account, other allowances |
|---|---|---|---|---------------------------------------|
| RICHARD W. WAKE P.O. BOX 3067 NAPERVILLE, IL 60566 | PRESIDENT 2.00 | 0. | 0. | 0. |
| MARGARET W. FOHN P.O. BOX 3067 NAPERVILLE, IL 60566 | SECRETARY 1.00 | 0. | 0. | 0. |
| THOMAS G. WAKE P.O. BOX 3067 NAPERVILLE, IL 60566 | VICE-PRES. 1.00 | 0. | 0. | 0. |
| | | | | |
| | | | | |
| | | | | |

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

| (a) Name and address of each employee paid more than \$50,000 | (b) Title, and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account, other allowances |
|---|---|------------------|---|---------------------------------------|
| NONE | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Total number of other employees paid over \$50,000

► 0

Form 990-PF (2009)

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**
3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

| (a) Name and address of each person paid more than \$50,000 | (b) Type of service | (c) Compensation |
|---|---------------------|------------------|
| NONE | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Total number of others receiving over \$50,000 for professional services
► 0
Part IX-A Summary of Direct Charitable Activities

| | |
|---|-----------------|
| List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc | Expenses |
| 1 INTERMEDIATE CARE RESIDENTIAL FACILITY FOR DEVELOPMENTALLY DISABLED ADULTS. | 133,984. |
| 2 | |
| 3 | |
| 4 | |

Part IX-B Summary of Program-Related Investments
Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

| | Amount |
|---|-------------|
| 1 N/A | |
| 2 | |
| All other program-related investments. See instructions | |
| 3 | |
| Total. Add lines 1 through 3 | ► 0. |

Form 990-PF (2009)

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions)

| | | |
|--|----|----------|
| 1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes | 1a | 0. |
| a Average monthly fair market value of securities | 1b | 368,281. |
| b Average of monthly cash balances | 1c | |
| c Fair market value of all other assets | 1d | 368,281. |
| d Total (add lines 1a, b, and c) | | |
| e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) | 1e | 0. |
| 2 Acquisition indebtedness applicable to line 1 assets | 2 | 0. |
| 3 Subtract line 2 from line 1d | 3 | 368,281. |
| 4 Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions) | 4 | 5,524. |
| 5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4 | 5 | 362,757. |
| 6 Minimum investment return. Enter 5% of line 5 | 6 | 18,138. |

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ► and do not complete this part)

| | | |
|--|----|---------|
| 1 Minimum investment return from Part X, line 6 | 1 | 18,138. |
| 2a Tax on investment income for 2009 from Part VI, line 5 | 2a | |
| b Income tax for 2009 (This does not include the tax from Part VI) | 2b | |
| c Add lines 2a and 2b | 2c | 0. |
| 3 Distributable amount before adjustments Subtract line 2c from line 1 | 3 | 18,138. |
| 4 Recoveries of amounts treated as qualifying distributions | 4 | 0. |
| 5 Add lines 3 and 4 | 5 | 18,138. |
| 6 Deduction from distributable amount (see instructions) | 6 | 0. |
| 7 Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1 | 7 | 18,138. |

Part XII Qualifying Distributions (see instructions)

| | | |
|--|----|----------|
| 1 Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes | 1a | 252,854. |
| a Expenses, contributions, gifts, etc - total from Part I, column (d), line 26 | 1b | 0. |
| b Program-related investments - total from Part IX-B | 2 | |
| 2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes | 3a | |
| 3 Amounts set aside for specific charitable projects that satisfy the | 3b | |
| a Suitability test (prior IRS approval required) | 4 | 252,854. |
| b Cash distribution test (attach the required schedule) | 5 | 0. |
| 4 Qualifying distributions Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4 | 6 | 252,854. |
| 5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b | | |
| 6 Adjusted qualifying distributions. Subtract line 5 from line 4 | | |

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

| | (a) Corpus | (b) Years prior to 2008 | (c) 2008 | (d) 2009 |
|--|---------------|----------------------------|-------------|-------------|
| 1 Distributable amount for 2009 from Part XI, line 7 | | | | 18,138. |
| 2 Undistributed income, if any, as of the end of 2009 | | | 0. | |
| a Enter amount for 2008 only | | | | |
| b Total for prior years | | 0. | | |
| 3 Excess distributions carryover, if any, to 2009 | | | | |
| a From 2004 | 11,967. | | | |
| b From 2005 | 64,609. | | | |
| c From 2006 | 5,117. | | | |
| d From 2007 | 58,288. | | | |
| e From 2008 | 50,538. | | | |
| f Total of lines 3a through e | 190,519. | | | |
| 4 Qualifying distributions for 2009 from Part XII, line 4 ► \$ | 252,854. | | 0. | |
| a Applied to 2008, but not more than line 2a | | | | |
| b Applied to undistributed income of prior years (Election required - see instructions) | | 0. | | |
| c Treated as distributions out of corpus (Election required - see instructions) | 0. | | | |
| d Applied to 2009 distributable amount | 234,716. | | | 18,138. |
| e Remaining amount distributed out of corpus | 0. | | | 0. |
| 5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a)) | | | | |
| 6 Enter the net total of each column as indicated below | 425,235. | | | |
| a Corpus Add lines 3f, 4c, and 4e Subtract line 5 | | 0. | | |
| b Prior years' undistributed income Subtract line 4b from line 2b | | | | |
| c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed | | 0. | | |
| d Subtract line 6c from line 6b Taxable amount - see instructions | | 0. | | |
| e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see instr | | | 0. | |
| f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010 | | | | 0. |
| 7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) | 0. | | | |
| 8 Excess distributions carryover from 2004 not applied on line 5 or line 7 | 11,967. | | | |
| 9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a | 413,268. | | | |
| 10 Analysis of line 9 | | | | |
| a Excess from 2005 | 64,609. | | | |
| b Excess from 2006 | 5,117. | | | |
| c Excess from 2007 | 58,288. | | | |
| d Excess from 2008 | 50,538. | | | |
| e Excess from 2009 | 234,716. | | | |

Part XV Supplementary Information (continued)

| 3 Grants and Contributions Paid During the Year or Approved for Future Payment | | | | |
|---|---|--------------------------------|--|-----------------|
| Recipient | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution | Amount |
| <i>a Paid during the year</i> | | | | |
| AMERICAN CANCER SOCIETY 250 WILLIAMS STREET NW, SUITE 400 ATLANTA, GA 30303 | NONE | OTHER PUBLIC CHARITY | GENERAL OPERATING | 2,000. |
| CASA KANE COUNTY 100 S THIRD STREET, SUITE 460 GENEVA, IL 60134 | NONE | OTHER PUBLIC CHARITY | GENERAL OPERATING | 5,000. |
| ASSOCIATION FOR INDIVIDUAL DEVELOPMENT 309 W. INDIAN TRAIL AURORA, IL 60506 | NONE | OTHER PUBLIC CHARITY | TAC HOUSE AND R & M AND GENERAL OPERATING | 10,000. |
| COMMUNITY FOUNDATION OF THE FOX RIVER VALLEY 111 WEST DOWNER PLACE, SUITE 312 AURORA, IL | NONE | OTHER PUBLIC CHARITY | NURSING SCHOLARSHIPS | 100,000. |
| Total | | | ► 3a | 117,000. |
| <i>b Approved for future payment</i> | | | | |
| NONE | | | | |
| Total | | | ► 3b | 0. |

Part XVI-A Analysis of Income-Producing Activities

| Enter gross amounts unless otherwise indicated | Unrelated business income | | Excluded by section 512, 513, or 514 | | (e) Related or exempt function income |
|---|---------------------------|---------------|--------------------------------------|---------------|---|
| | (a) Business code | (b) Amount | (c) Exclu- sion code | (d) Amount | |
| 1 Program service revenue | | | | | |
| a | | | | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f | | | | | |
| g Fees and contracts from government agencies | | | | | |
| 2 Membership dues and assessments | | | | | |
| 3 Interest on savings and temporary cash investments | | | | | |
| 4 Dividends and interest from securities | | | | | |
| 5 Net rental income or (loss) from real estate | | | | | |
| a Debt-financed property | | | | | |
| b Not debt-financed property | | | | | |
| 6 Net rental income or (loss) from personal property | | | | | |
| 7 Other investment income | | | | | |
| 8 Gain or (loss) from sales of assets other than inventory | | | | | |
| 9 Net income or (loss) from special events | | | | | |
| 10 Gross profit or (loss) from sales of inventory | | | | | |
| 11 Other revenue | | | | | |
| a RENTAL INCOME | | | | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| 12 Subtotal Add columns (b), (d), and (e) | | 0. | | 130,931. | 0. |
| 13 Total. Add line 12, columns (b), (d), and (e) | | | | 13 | 130,931. |
| (See worksheet in line 13 instructions to verify calculations) | | | | | |

Relationship of Activities to the Accomplishment of Exempt Purposes

2009 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1

990-PF

| Asset No | Description | Date Acquired | Method | Life | Line No | Unadjusted Cost Of Basis | Bus % Excl | Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|---------------|--------------------------------------|-----------------|--------|------|------------|--------------------------|------------|--------------------|------------------------|--------------------------|-----------------|------------------------|
| | BUILDINGS | | | | | | | | | | | |
| 1 | BUILDING | 050189SL | 27.50 | 16 | 794,365. | | | | 794,365. | 578,878. | | 28,886. |
| 4 | BUILDING ADDITIONS | 120189SL | 27.50 | 16 | 8,450. | | | | 8,450. | 5,975. | | 307. |
| 7 | ROOF | 122493SL | 27.50 | 16 | 41,614. | | | | 41,614. | 23,389. | | 1,513. |
| 12 | BUILDING - 425-427 | 011599SL | 27.50 | 17 | 723,324. | | | | 723,324. | 272,894. | | 26,303. |
| 15 | BOILER ADDITIONS | 090399SL | 27.50 | 17 | 8,200. | | | | 8,200. | 2,893. | | 298. |
| 16 | BUILDING 425-427 | 080799SL | 27.50 | 17 | 6,591. | | | | 6,591. | 2,350. | | 240. |
| 18 | BUILDING-WHEELCHAIR SHOWER-421 TAC 1 | 100100SL | 27.50 | 17 | 6,728. | | | | 6,728. | 2,113. | | 245. |
| 19 | BUILDING-421 TAC 1 | 071701SL | 27.50 | 17 | 8,526. | | | | 8,526. | 2,441. | | 310. |
| 20 | FLOORING | 031704SL | 27.50 | 17 | 20,637. | | | | 20,637. | 3,906. | | 750. |
| 21 | COUNTERTOPS | 120109SL | 27.50 | 19H | 4,965. | | | | 4,965. | | | 83. |
| * 990-PF PG 1 | TOTAL BUILDINGS | | | | 1,623,400. | | | | 0. | 1,623,400. | 894,839. | 0. |
| | FURNITURE & FIXTURES | | | | | | | | | | | |
| 3 | FURNISHINGS | 050189200DB7.00 | 16 | | 42,255. | | | | 42,255. | 42,255. | | 0. |
| 6 | FURNISHINGS | 120189SL | 10.00 | 16 | 3,111. | | | | 3,111. | 3,111. | | 0. |
| 10 | FURNISHINGS | 040197SL | 10.00 | 16 | 34,345. | | | | 34,345. | 34,345. | | 0. |
| 13 | 425-427 | 101698SL | 10.00 | 16 | 87,343. | | | | 87,343. | 86,612. | | 0. |
| * 990-PF PG 1 | TOTAL FURNITURE & FIXTURE | | | | 167,054. | | | | 0. | 167,054. | 166,323. | 0. |

**2009 DEPRECIATION AND AMORTIZATION REPORT
FORM**

PORT FORM 990-PF PAGE 1

990-PF

| Asset No | Description | Date Acquired | Method | Life | Line No | Unadjusted Cost Or Basis | Bus % Excl | Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|---------------------|--------------------|---------------|--------|------|---------|--------------------------|------------|--------------------|------------------------|--------------------------|-----------------|------------------------|
| LAND | | | | | | 101,958. | | | 101,958. | | 0. | 0. |
| 9 LAND | | 050189L | | | | | | | | | | |
| 14 LAND - 425-427 | | 060198L | | | | 7,258. | | | 7,258. | | 0. | 0. |
| * 990-PF PG 1 TOTAL | | | | | | 109,216. | | 0. | 109,216. | 0. | 0. | |
| LAND | | | | | | | | | | | | |
| OTHER | | | | | | | | | | | | |
| 2 LAND IMPROVEMENT | 050189150DB15.0016 | | | | | 9,713. | | | 9,713. | 7,750. | 0. | 0. |
| 5 LAND IMPROVEMENT | 120189SL | | | | | 7,450. | | | 7,450. | 7,270. | 180. | |
| 8 LAND IMPROVEMENT | 061995SL | | | | | 4,200. | | | 4,200. | 3,920. | 280. | |
| LAND IMPROVEMENTS | | | | | | | | | | | | |
| 11425-427 | 113098SL | | | | | 66,807. | | | 66,807. | 35,070. | 3,340. | |
| LAND IMPROVEMENTS | 110999SL | | | | | 8,167. | | | 8,167. | 3,910. | 408. | |
| * 990-PF PG 1 TOTAL | | | | | | 96,337. | | 0. | 96,337. | 57,920. | 0. | 4,208. |
| OTHER | | | | | | | | | | | | |
| * GRAND TOTAL | | | | | | | | | | | | |
| 990-PF PG 1 DEPR | | | | | | 1,996,007. | | 0. | 1,996,007. | 1,119,883. | 0. | 63,143. |

06-24-09
928102

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

| SOURCE | AMOUNT |
|--|--------|
| OLD SECOND NATIONAL BANK | 4,575. |
| TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A | 4,575. |

FORM 990-PF OTHER INCOME STATEMENT 2

| DESCRIPTION | (A) REVENUE PER BOOKS | (B) NET INVEST- MENT INCOME | (C) ADJUSTED NET INCOME |
|---------------------------------------|-----------------------------|-----------------------------------|-------------------------------|
| RENTAL INCOME | 126,356. | 126,356. | 0. |
| TOTAL TO FORM 990-PF, PART I, LINE 11 | 126,356. | 126,356. | 0. |

FORM 990-PF TAXES STATEMENT 3

| DESCRIPTION | (A) EXPENSES PER BOOKS | (B) NET INVEST- MENT INCOME | (C) ADJUSTED NET INCOME | (D) CHARITABLE PURPOSES |
|-----------------------------|------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| FEDERAL INCOME TAX | 925. | 0. | 925. | 0. |
| TO FORM 990-PF, PG 1, LN 18 | 925. | 0. | 925. | 0. |

FORM 990-PF OTHER EXPENSES STATEMENT 4

| DESCRIPTION | (A) EXPENSES PER BOOKS | (B) NET INVEST- MENT INCOME | (C) ADJUSTED NET INCOME | (D) CHARITABLE PURPOSES |
|-----------------------------|------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| ACCOUNTING FEES | 1,870. | 1,870. | 1,870. | 1,870. |
| REPAIRS AND MAINTENANCE | 133,984. | 133,984. | 133,984. | 133,984. |
| STATE FILING FEE | 15. | 15. | 15. | 0. |
| TO FORM 990-PF, PG 1, LN 23 | 135,869. | 135,869. | 135,869. | 135,854. |

| DESCRIPTION | COST OR OTHER BASIS | ACCUMULATED DEPRECIATION | BOOK VALUE |
|---|------------------------|-----------------------------|-----------------|
| BUILDING | 794,365. | 607,764. | 186,601. |
| LAND IMPROVEMENT | 9,713. | 7,750. | 1,963. |
| FURNISHINGS | 42,255. | 42,255. | 0. |
| BUILDING ADDITIONS | 8,450. | 6,282. | 2,168. |
| LAND IMPROVEMENT | 7,450. | 7,450. | 0. |
| FURNISHINGS | 3,111. | 3,111. | 0. |
| ROOF | 41,614. | 24,902. | 16,712. |
| LAND IMPROVEMENT | 4,200. | 4,200. | 0. |
| LAND | 101,958. | 0. | 101,958. |
| FURNISHINGS | 34,345. | 34,345. | 0. |
| LAND IMPROVEMENTS - 425-427 | 66,807. | 38,410. | 28,397. |
| BUILDING - 425-427 | 723,324. | 299,197. | 424,127. |
| FURNISHINGS - 425-427 | 87,343. | 86,612. | 731. |
| LAND - 425-427 | 7,258. | 0. | 7,258. |
| BOILER ADDITIONS TAC 1 | 8,200. | 3,191. | 5,009. |
| BUILDING 425-427 | 6,591. | 2,590. | 4,001. |
| LAND IMPROVEMENTS 425-427 | 8,167. | 4,318. | 3,849. |
| BUILDING-WHEELCHAIR SHOWER-421 | | | |
| TAC 1 | 6,728. | 2,358. | 4,370. |
| BUILDING-421 TAC 1 | 8,526. | 2,751. | 5,775. |
| FLOORING | 20,637. | 4,656. | 15,981. |
| COUNTERTOPS | 4,965. | 83. | 4,882. |
| TOTAL TO FM 990-PF, PART II, LN 14 | 1,996,007. | 1,182,225. | 813,782. |

4562

Form
Department of the Treasury
Internal Revenue Service (99)Depreciation and Amortization 990-PF
(Including Information on Listed Property)

OMB No 1545-0172

2009

Attachment
Sequence No 67

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

Name(s) shown on return

Business or activity to which this form relates

Identifying number

EBY-BROWN FOUNDATION

FORM 990-PF PAGE 1

36-3331104

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 | 34,914. |

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 | 28,146. |
| 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 | 12/09 | 4,965. | 27.5 yrs. | MM | S/L | 83. |
| | / | | 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 instr | 22 | 63,143. |
| 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

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 |
| 31 | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | |
| 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 |
|-----------------------------|------------------------------------|------------------------------|------------------------|---|--------------------------------------|
|-----------------------------|------------------------------------|------------------------------|------------------------|---|--------------------------------------|

42 Amortization of costs that begins during your 2009 tax year

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
| | | | | | |

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